Payroll Manual for Independent School Districts, Charter Schools, and Education Service Centers
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Part One

General Reporting Requirements
Introduction:

This Payroll Manual provides instruction to TRS Reporting Entities that are part of Texas Public Education; including independent school districts, open-enrollment charter schools, and Education Service Centers.

General Reporting Requirements

Payroll Report Due Date

The Regular Payroll report is due to TRS by the 6th day of the month following the close of the preceding calendar month. If the 6th day of the month falls on a weekend or a Federal holiday, the report must be submitted by the previous business day.

The RP report must be submitted and completed in month order from September-August.

Payroll Report TEXNET Deposit Due Date

Monthly deposits (contributions) are remitted to TRS through the Texas Comptroller of Public Accounts (State Comptroller) using the Texas Network for Electronic Transfers (TEXNET).

Deposits for contributions on the Regular Payroll report must be transmitted via TEXNET no later than 8:00 p.m., Central Standard Time, on the 6th day of the month following the close of the calendar month for which the deposits are due. If the 6th day of the month falls on a weekend or a Federal holiday, the TEXNET Deposit for the Regular Payroll report must be transmitted no later than 8:00 p.m. on the previous business day.

Click HERE to access TEXNET instructions.

Employment After Retirement Report Due Date

The Employment after Retirement (ER) report and required surcharges are due to TRS on the 10th of the month following the close of the preceding calendar, with the exception of the August report each year. The August ER report and all required surcharges for that month are due on Sept. 6th each year. If the 10th of the month (or Sept. 6th in the case of the August report) falls on a weekend or federal holiday, the report and all surcharges are due on the last business day prior to the weekend or federal holiday.

The ER report must be submitted and completed in month order from September-August.

Employment After Retirement TEXNET Deposit Due Date

Monthly deposits (contributions) are remitted to TRS through the Texas Comptroller of Public Accounts (State Comptroller) using the Texas Network for Electronic Transfers (TEXNET).
Deposits for contributions on the Employment after Retirement report must be transmitted via TEXNET no later than 8:00 p.m., Central Standard Time, on the 10th day of the month following the close of the preceding calendar month for which the deposits are due, with the exception of the August report each year. The August report and all required surcharges for that month are due on Sept. 6th each year. If the 10th of the month (or Sept. 6th in the case of the August report) falls on a weekend or federal holiday, the TEXNET Deposit for the Employment after Retirement report must be transmitted no later than 8:00 p.m. on the previous business day.

Click HERE to access TEXNET instructions.

**Penalty Interest**
When the TEXNET is transmitted after the due date, penalty interest is due to TRS.

Penalty Interest accrues daily on the TEXNET dollar amount that is submitted through TEXNET after the due date. For example, if the entire deposit is late, penalty interest will accrue on the entire amount. When a portion of the deposit is transmitted by the due date, but it is not enough to clear the report, penalty interest is assessed only on the portion of funds that is overdue. Penalty Interest will show on the View RE Ledger screen AFTER each report reaches the report status of “Complete” and the TEXNET deposit is posted for that month.

Penalty interest on late TEXNET deposits remains in effect. Please remember to transmit your TEXNET deposits on time so that penalty interest is not accrued on those deposits.

*The settlement date of the TEXNET deposit is generally the business day after the date the deposit is submitted through the comptroller. If the settlement date is changed to a later business day, the deposit will be considered late.*

**Penalty Interest on Prior Month Adjustments**
For records reported for the current report month (RP20 and ER20), PI will be assessed if the TEXNET deposit is submitted after the monthly due date.

*Adjustments submitted on a regular monthly report (RP or ER report)*

- Prior month adjustment records (RP25) included on a regular month’s RP report that are reporting additional salary and contributions will incur penalty interest on any member contributions based on the month the record is adjusting.
- Prior month adjustments records (RP25, ER25, ER27) included on a regular month’s RP or ER report that are adjusting employer contributions will incur PI only if the TEXNET
deposit for the report month is sent after the due date. If the TEXNET for the report month the adjustment record is on is sent on time, no PI will be charged.

- Example 1: In February, the RE reports salary as being paid out of local funds on the RP20. The RE later determines that the salary should be allocated to Federal Funds. An RP25 is submitted on the May RP report to report the Federal Fund Compensation, Federal Fund Contribution and the Federal TRS-Care Contribution. The May TEXNET deposit was submitted by the June 6 deadline, thus no PI is charged.

- Example 2: a TRS retiree is left off the January report. The RE creates an ER25 and submits it on the April ER report. The April TEXNET for the ER report is submitted by the May 6 deadline, no PI is charged.

**Adjustments submitted on a separate adjustment report (RP Adjustment or ER Adjustment report)**

- Prior month adjustments included on a separate RP Adjustment report rather than on the regular monthly report will incur penalty interest on any member contributions based on the month the record is adjusting.

- Employer contribution adjustments submitted on an RP Adjustment report or ER Adjustment report will not incur PI as long as the TEXNET is submitted within 1 business day following the completion of the RP Adjustment or ER Adjustment report. If the TEXNET is not submitted within one business day after the completion of the adjustment report, PI will be charged from one business day of completion of the adjustment report until TRS receives the deposit.
  - Example: RE completes a January RP Adjustment report on 2/15/19. The RE has until the following business day to submit their TEXNET deposit to TRS without incurring a penalty interest on those employer contributions.

- If the regular monthly report completes prior to due date, and the RE submits an adjustment report, but the current month due date not reached yet, the TEXNET for both reports is due by the normal due date.
  - Example 1: the May RP report is completed by June 2. The RE determines they need to submit adjustments to May on an RP Adjustment report and completes the adjustment report by June 4th. The TEXNET for both the May RP and the May RP Adjustment report is sent by the June 6th due date, no PI is assessed.
  - Example 2: the May ER report is completes by June 8th. The RE determines they need to submit adjustments to May on an ER Adjustment report and completes this adjustment report on June 9th. The TEXNET for both the May ER and May ER
Adjustment report is sent after the June 10th due date, PI is assessed on the late TEXNET deposit.

**Penalty Interest TEXNET Deposit**

Penalty Interest (PI) transactions are grouped by contribution type, Pension or RE TRS-Care Penalty Interest. The (PI) transactions assessed will have to be totaled by contribution type (Pension or TRS-Care), and then allocate the group to the appropriate line on the TEXNET Form.

**Pension Penalty Interest Amount Due**

- RE Federal Fund Contribution – FG
- RE Statutory Minimum Contribution – SM
- RE New Member Contribution – NM
- RE Public Education Employer Contribution – EC
- RE Community/Junior College Contribution – CJ
- RE Pension Surcharge for Retirees – PS
- RE Non-Education/General Funds Contribution – NE
- RE Education/General-Local Funds – EG
- Member Retirement Contribution – MC
- Member Service Credit / SSBB Payroll Deduction – SP

**RE TRS-Care Penalty Interest Amount Due**

- Member TRS-Care Contribution – IN
- RE Federal/Fund Private Grant TRS-Care Contribution – FI
- RE TRS-Care Contribution – RI
- RE TRS-Care Surcharge for Retirees – CS

**Penalty Fees**

Penalty Fees accrue each business day the RP and/or ER report is not at a “Complete” status after the due date. The penalty fee is based on the number of TRS eligible members reported on the May report for the previous school year. The late fee is not to exceed $1,000 per business day, for each business day that a required employer report is late. There is a cap of $25,000 per report month on the late fees for each report.
Penalty Fees Table

<table>
<thead>
<tr>
<th>Number of Employees</th>
<th>First Business day past due</th>
<th>Each Subsequent Business Day</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-99</td>
<td>$100</td>
<td>$10</td>
</tr>
<tr>
<td>100-499</td>
<td>$250</td>
<td>$25</td>
</tr>
<tr>
<td>500-1000</td>
<td>$500</td>
<td>$50</td>
</tr>
<tr>
<td>1001 and above</td>
<td>$1000</td>
<td>$100</td>
</tr>
</tbody>
</table>

Senate Bill 1663 and TRS Rule 25.28, establishes penalty fees on late reports.

For the 2018-2019 fiscal year, TRS instituted a two-month “grace period” for FY 2019 reports. This did not change the due date for reports and TEXNET deposits; it gave REs extra time to bring the reports to complete before penalty fees were assessed.

Beginning with the September 2019 reporting period, the ‘grace period’ to bring reports to complete without penalty fees being assessed is reduced to one month.

For example, the September 2019 RP report and corresponding TEXNET deposit is due on October 4th (October 6th falls on a weekend, the TEXNET and report are due the previous business day). The RE has one report month after the due date, November 6, 2019, to bring the September RP report to complete. If the report is not at complete status by end of business on November 6th, penalty fees will be assessed. The same formula is applied to ER reports.

Again, this does not change the due dates of reports or TEXNET deposits. It simply gives REs additional time to resolve errors and bring reports to complete. All reports and TEXNET should be submitted by the due date set by legislature and RES should make every effort to complete the reports by the due date.

**Contribution Rates**
The current and recent fiscal year contribution rates can be found on the [Contribution Rates](#) page of the TRS Website.
IRS Salary Cap Provision
Some highly paid members may have their annual creditable compensation limited in accordance with Section 401(a)(17) of the Internal Revenue Code. These limits affect individuals who joined TRS for the first time on or after September 1, 1996. The annual limit is subject to indexing each plan year, based on federal regulations. Amounts excluded from creditable compensation under this law are not subject to member contributions and will not be used in calculating benefits.

Do not report an amount of TRS Eligible salary in excess of the salary cap to TRS for those members who joined TRS on or after September 1, 1996.

The cap is based on the TRS plan year of September through August and not the member's contract/work agreement year. Once the member’s reported salary beginning with the September posting reaches the salary cap for that year, no further salary is to be reported until the following September which is the beginning of the next plan year. However, Days Worked, Hours Worked/Scheduled and Total Gross Compensation must continue to be reported for these employees after they have reached the salary cap.

The current and recent fiscal year IRS Salary Cap Provision amounts can be found on the TRS Website.

Reporting Entity Contacts
The Head of Institution at every TRS Reporting Entity is required to assign a Web Administrator completing the TRS 597A. The Web Administrator responsibilities include:

- Authorize users at your RE to access the Teacher Retirement System of Texas (TRS) RE Portal.
- Take appropriate measures to verify the identity and business need for access of anyone requesting access to the RE Portal before activating his or her account.
- Create, activate, update, and deactivate Web Accounts for the RE’s users.
- Communicate to the RE’s users the importance of protecting User IDs and passwords to avoid compromising security.
- Ensure that RE’s users are proficient in usage of the RE Portal
- Report any unauthorized access or use of TRS member information to TRS as soon as it is identified.

Additional information for Web Administrators can be found in the Instructions for Web Administrators document on the TRS Website.

Each Reporting Entity is required to have a Web Administrator, Head of Institution, Reporting Official and Payroll Contact types at all times.
**Limits on Transfers and Refunds**

In order to comply with IRS requirements for qualified pension plans, effective immediately TRS will limit the transfers that may be made between contributions types (buckets) and will no longer be able to refund any overages. The employer will need to use the overage in a bucket as a credit against future contributions due for that bucket.

Therefore, it is crucial that all Reporting Entities submit TEXNET deposits into the correct bucket. It is highly recommended that all reporting entities submit their TEXNET deposits using the TEXNET website instead of submitting by phone.

Transfers will NOT be allowed into or out of:

- Member Retirement Contribution – RP
- Member TRS-Care Contribution – IN
- SSBB Payroll Deduction – SP
- TRS-Active Care – AC

Transfers ARE allowed between Pension Contribution Types:

- Federal Fund Contribution – FG
- Statutory Minimum Contribution – SM
- Reporting Entity Payments for New Member – NM
- Reporting Entity Public Education Employer Contribution – EC
- Community/Junior College Contribution – CJ
- Reporting Entity Pension Surcharge for Retirees – PS
- Non-Education Contribution – NE
- Education/General-Local Funds – EG

Transfers ARE allowed between Health Insurance Contribution Types:

- RE Federal Fund/Private Grant TRS-Care Contribution – FI
- Reporting Entity TRS-Care Contribution – RI
- Reporting Entity TRS-Care Surcharge for Retirees – CS

Transfers are **NOT** allowed between a Pension contribution type and a Health Insurance contribution type.

**RE Portal Worklist Items**

Currently Reporting Entities can submit the following certifications under the My Worklist -> Certifications menu of the RE Portal:
• Refund Certification
• ORP Election Certification
• Certify Performance Pay (non-higher education entities only)
• Salary Certification
• Waiting Period Certification
• Certify Actual Days Worked for Employment After Retirement

Step-by-step instructions on completing each certification can be found in the RE Portal User Guide beginning on page 79.

RE Portal – Employees Manual
• View Employee Information
  o Use this screen to look up all new employees
  o When entering search criteria, the employee’s SSN or TRS-Assigned Temp ID is required in combination with either the Last Name or Date of Birth.
  o Section 4.1.1 of the RE Portal User Guide
• SCP agreements
  o The View Purchase Payments menu option provides the ability to view participants with current purchase payments (installment agreement status of “active”) for the RE. The details of the payment plan can be viewed if the participant has chosen payroll deduction as the payment method.
• 401a Limits
  o The View 401 (a)(17) Limit menu option provides the ability to view a list of all members for:
    ▪ whom your reporting entity has reported TRS-eligible compensation and/or performance pay in the current TRS plan year,
    ▪ who have an original TRS membership date after 8/31/1996,
    ▪ and who have reached or exceeded 85% of the IRC 401 (a)(17) limit for the TRS Plan Year.
    ▪ If the employee does not appear on this screen, and you have reported 85% of the limit for the year, then the employee is likely not subject to the salary limit
• ORP Participant
  o The View ORP Participants menu option provides the ability to view employees who have elected to participate in Optional Retirement Program (ORP). This view will help you to know how these members should be reported to TRS.
  o Section 4.3 of the RE Portal User Guide
Part Two

Active Employee Reporting
Active Employee Reporting

Active Employees are all employees who have not retired from TRS. This includes all substitute, temporary, part time and ORP participants. Active Employee reporting consists of the Employee Demographic and Regular Payroll reports. TRS Retirees should NOT be included on these reports.

Employee Demographic Report

The purpose of the Employee Demographic Report is to create and maintain information for TRS participants. At times, TRS may require documentation of demographic information such as a copy of a driver’s license, social security card, passport or any other documentation necessary to verify a participant’s identity. TRS requires that the name of a participant must be reported as it appears on the participant’s social security card.

This data affects a participant’s:

- Welcome to Membership packet, which includes the Designation of Beneficiary form
- Annual Statement of Account
- Application of salaries for benefit calculation
- Refunds of TRS contributions

ED Report Due Date

The Employee Demographic report is not a required report type. However, many Regular Payroll report validations rely on the appropriate ED records and an ED report will likely be submitted each report period.

ED Report Components

The Employee Demographic report only requires a detail component. A Signature page is not required.

Since the Employee Demographic Report can be submitted multiple times in a month, it should be submitted whenever an employee’s data changes. An ED report can contain any combination of the following record types:

- ED20, Employee Demographic Record
- ED25, Employee Demographic Adjustment Record
- ED40, Employee Contract & Position Record
- ED45, Employee Contract & Position Adjustment Record
- ED90, Employee Termination Record
Please be sure to look up any new employees in ‘View Employee Information’ to determine if the employee has a TRS account. You may view instructions for this system on page 183 of the User Guide.

The Employee Demographic Report should always be completed first before submitting the Regular Payroll report.

Note: Submit ED records ONLY for employees who are currently reported or will be reported on the Regular Payroll Report. Do not send ED records for TRS retirees.

<table>
<thead>
<tr>
<th>ED Record Type</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>ED20 - Employee Demographic Record</td>
<td>• The ED20 provides basic enrollment information for employees.</td>
</tr>
<tr>
<td></td>
<td>• If an employee does not have a valid Social Security number, contact TRS for a temporary ID number.</td>
</tr>
<tr>
<td></td>
<td>• The name of the employee must be the name as shown on the employee’s Social Security card.</td>
</tr>
<tr>
<td></td>
<td>• If the new employee being reported is a new TRS member, the account will be created using the information submitted through the ED20 record.</td>
</tr>
<tr>
<td></td>
<td>• If the new employee being reported has an existing TRS account and the data in View Employee Information does not match your data, submit an ED25 not an ED20.</td>
</tr>
</tbody>
</table>

ED20 – Formatting Guidelines – See Page 8

| ED25 - Employee Demographic Adjustment Record        | • USE EXTREME CAUTION WHEN COMPLETING THIS RECORD AS AN ERROR CAN HAVE SERIOUS CONSEQUENCES TO A MEMBER’S ACCOUNT.                |
|                                                    | • This record is used to submit a change in demographic information (Social Security number, name, date of birth or gender      |
| ED40 - Contract & Position Record | • All of the “Original” data fields of the ED25 must be completed, and the information in those fields must match the TRS data so that TRS can locate the proper account to be changed.

• ONLY the “New” data fields of the ED25 – i.e., those that require a change on TRS records – are to be completed.

• The Electronic File Format clearly indicates which fields are “Original” data and “New” data. For example, if the member has a new last name, the old name will appear in the “Original Last Name” field and the new name will be placed in the “New Last Name” field.

ED 25- **Formatting Guidelines** – Page 11

| ED40 - Contract & Position Record | • This record provides information about the employee’s contract/work agreement and position type.

• Please refer to the TRS Eligibility Guidelines on [Page 23](#) to determine employment that is eligible for TRS membership. These individuals will have the Membership Eligibility flag of ‘Y’ on the ED 40 record.

• For **existing** employees, always submit an ED40 at the beginning of the new school year or at the start of the contract/work agreement.

  - In July for employees who have contracts or work agreements that begin in July;
  - In August for employees who have contracts or work agreements that begin in August;
  - In September for employees who have standard (September through August) contracts or work agreements |
For new employees, always submit an ED40 at the time of hire but before reporting the person on the Regular Payroll Report for the first time. An ED20 record must also be sent in the same month.

The contract/work agreement dates on the ED40 must reflect the employee’s employment dates for that school year. Contracts may not begin any earlier than July 1 of that fiscal year.

If an employee performs multiple jobs with different position codes, the employee should have multiple ED40 records submitted. However, if multiple jobs fall within the same position code, only one record may be submitted per position code.

If the employee’s hiring date and termination date are within the same month or different months, the ending date on the ED40 should reflect when the contract end date would have been if the employee had not terminated. After submitting the ED40, submit a separate ED90 termination record with the actual termination date.

ED45 - Contract & Position Adjustment Record

This record provides an adjustment to the employee’s contract/work agreement and/or position type.

This record can be used to:

- Edit a previously submitted and TRS-accepted ED40 record.
- End a previously submitted and TRS-accepted ED40 record.
- Delete a previously submitted and TRS-accepted ED40 record.
- End/Add a previously submitted and TRS-accepted ED40 record.

*examples on page 12 of the Payroll Manual
ED90 - Termination Record

- The ED90 record is used to report an employee who no longer has any contract/work agreement with the reporting entity for one of the following reasons:
  - **ALL** Employment is terminated by the employee or the reporting entity (including a member who is terminating in order to retire from TRS)
  - Employee died while employed

- The ED90 record is submitted the same month that the final transaction for the employee is reported on the Regular Payroll Report. Additional examples for Final Report Month on Page 21.

ED45 - Contract & Position Adjustment Record - Examples

1. Edit a previously submitted and TRS-accepted ED40 record. If the position code, dates, or any other information were wrong on the original ED40, submit an ED45 with an Adjustment Reason Code of “E” (Edit) and put the corrected information in the applicable “New” fields. The ED45 must have the exact same Beginning Date of Contract/Work Agreement for the same FY as the originally accepted contract. The original contract is voided and is replaced by the information on the new ED45.

2. End a previously submitted and TRS-accepted ED40 record. There are two instances when a reporting entity may need to end an existing ED40 record.
   i. If an employee changes from one position to another, the original contract/work agreement will have ended earlier than the original end date due to the change. To report this change, submit an ED45 to end the original contract by updating the New Ending Date of Contract/Work Agreement and reporting an Adjustment Reason Code of “N” (End). This ends the original ED40 Contract and Position record. Then submit a new ED40 to start the new contract and position with a begin date right after the end date on the old contract.
   ii. If an employee has multiple ED40 records because each job is in a different position code and the employee terminates from one of the positions, then an
ED45 record with an updated Ending Date of Contract/Work Agreement will need to be submitted for the terminated position. An Adjustment Reason Code of “N” (End) will also be used.

3. Delete a previously submitted and TRS-accepted ED40 record. If a reporting entity submitted an ED40 record for an employee in error or for an employee who resigned before performing any duties, then an ED45 may be submitted with an Adjustment Reason Code of “D” (Delete).

4. End/Add a previously submitted and TRS-accepted ED40 record. This allows the ED45 to both end an existing contract/position record and start a new contract/position going forward. Unlike an Edit, the End/Add functionality does not replace the original contract/work agreement as it remains on the system. The original contract/work agreement is given a new ending date of the day prior to the beginning date of the new contract/work agreement and another contract/work agreement is added to the system using the new information on the ED45. Instead of submitting an ED45 to end the old position and then submitting an ED40 to start the new position, an ED45 with an Adjustment Reason Code of “A” (End/Date) can be reported to reflect a change in position. All “New” fields need be to be reported if the Adjustment Reason Code is “A” even if the previously reported data will be the same for the new position.

ED 90- Final Report Month to TRS

The Final Report Month to TRS should be last report month that eligible compensation and contributions will be reported to TRS.

1. For employees who have ever been reported in TRS-eligible positions by the employer, the final transaction month may either be the final eligible salary and deposits OR an adjustment to eligible salary and deposits previously reported.
   a. If the employee held a TRS eligible position at your entity in prior fiscal years, and the data is no longer accessible, contact your coach for assistance in determining the final report month of the eligible position.
   b. If a terminated employee receives ineligible compensation (such as a payoff of unused leave) after the Final Report Month for TRS Contributions, this ineligible compensation should not be reported.

2. For employees who have always been employed in positions ineligible for TRS, the final transaction month is not required.
   a. If the Final Report Month to TRS is 2 or more months after the termination date, the ineligible compensation cannot be reported to TRS.
3. The ED90 record and the final transaction reported through the Regular Payroll Report must be submitted before TRS can process a refund, death claim, or retirement for a member.
4. If the final transaction month was incorrectly reported on the ED90, submit a new ED90 to replace the original reported month.

Creating an ED Report
Creating an ED Report instructions can be found in Section 3.2.2 of the RE Portal User Guide beginning on page 42.

ED Report Statuses
- Incomplete- one or more ED records within the report have errors and are at a Suspended status. Some ED records within the report have posted to TRS.”.
  - If the Employee Demographic Report has reached the status of “Incomplete,” corrections should be made through the RE Portal Edit function. **Do not resubmit the entire original ED file.**
  - An ED report at Incomplete status cannot be deleted because some of the records on that report have posted.
- Rejected- all ED records within the report have errors and are at a Suspended status.
- Completed- all ED records within the report have posted to TRS.

Position Codes
Each employee must be assigned one of the following position codes. Position code assignments are at the discretion of the employer.

- Professional/Administrative (01) - Examples: Chancellor, Dean, President, Superintendent, Principal, Attorney, Accountant, Director, Administrator, etc.
- Teacher, Full-Time Librarian (02)
- Support Staff-Other(03) - Examples: Aide, Clerk, Security, Maintenance, Groundskeeper, Secretary, Computer Operator, etc.
- Bus Driver (04)
- Full-Time Nurse/Counselor (05)
- Peace Officer (06)
  - “Peace Officer” means an officer commissioned under **Section 37.081, Education Code** or Subchapter E, Chapter 51, Education Code. Section 37.081 authorizes the board of trustees of a school district to commission peace officers. Section **51.203 of Subchapter E** authorizes the governing boards of each state institution.
of higher education and public technical institute to employ and commission peace officers.

- Support Staff-Food Service Worker (07)
- Summer School (09)
  - ISD and Charter Schools only
  - Only be used for employees whose regular school year positions are subject to Statutory Minimum who are also working summer school.
  - Will only be accepted for report periods May–October of each year.
  - May only contain contract dates from May 15–Aug. 31 of each year.

Report substitutes under the position code in which they substitute. Example, a Teacher Substitute should be reported under position code 02. If a substitute works in more than one position during the report month, report the Substitute under the position code in which they substitute the most.

**Non-Standard Work Week**
This flag is used to notify TRS when an employee is regularly scheduled to work in a Full Time position less than 5 days a week. An example is an employee working (4) ten hour days. Another example is an Adjunct professor who meets TRS eligibility but their classes only meet on Tuesday and Thursday each week. Employee’s working in a Non-Standard workweek also have a different method to earn a year of TRS creditable service. Additional information can be found on page 14 of the member’s TRS Benefits Handbook.

**Participant Addresses**
Address changes submitted on an ED20 or ED25 are not being updated if TRS already has an address on file for the participant. Member who need to change their address must complete a TRS 358 Change of Address Notification form and mail it to TRS.

There are no plans at this time to resume accepting address changes from the employer through the ED25.

**Employment Eligible for TRS Membership**
As a condition of employment, an employee must be a member of the Teacher Retirement System if employed in a position in a Texas public educational institution that is eligible for membership in TRS. Sec. 822.001 (b).

TRS Membership eligibility must determined at the time of hire and when a work agreement changes.
Only persons employed in institutions of higher education as full-time faculty and identified by the employer as eligible for the Optional Retirement Program (ORP) may opt out of TRS in order to participate in ORP. See: TRS Rules, Chapter 25, Subchapter M, Optional Retirement Program.

Employment eligible for membership in TRS must meet the three (3) requirements listed below. Membership eligibility in retirement system is established through a single employer:

1. Employment must be on a regular basis for either an indefinite period of time e.g., at-will employment, or a definite period of 4½ months or more.
2. Employment must be for one-half or more of the time required of the standard workload for the same or similar full-time position.
3. Salary must be comparable to the rate of pay earned by other employees in the same or similar position types. The rate of pay is comparable if it is in the range of pay set by the board of trustees or is the customary rate of pay for that position.* **

Membership eligibility for positions requiring a varied work schedule is based on the average of the number of hours worked in a calendar month and the average number of hours worked must equal or exceed one-half of the hours required for a similar full-time position.

*If an employee is working 20 hours or more per week for a definite period of 4½ months or more, the requirement for the comparable rate of pay does not have to be considered.

**Rate of pay should not usually exclude an employee from membership; if requirements number 1 and 2 as listed above are met, contact TRS for review before excluding an employee from membership based solely on rate of pay.

TRS Rules Chapter 25, Subchapter A Rules 25.1, Full-time Service

To determine if employment meets requirement #2 above, the amount of time required of the full-time position must be determined. Generally, a full-time position is one that requires employment of 40 hours per week. For TRS purposes, 40 hours per week is the standard workload unless the reporting entity has established a lesser requirement that does not require substantially less service per week. For example, some positions such as those held by support staff may require less than 40 hours per week. However, a full-time position can never be less than 30 hours per week.

<table>
<thead>
<tr>
<th>Hours Hired to Work per Week</th>
<th>Position’s FTE</th>
<th>Half-Time or More (Y/N)</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>40</td>
<td>Y</td>
</tr>
<tr>
<td>19</td>
<td>38</td>
<td>Y</td>
</tr>
</tbody>
</table>
No Full Time Equivalent
If there is no full-time equivalent for a given position, the minimum number of hours required per week that will qualify the position for TRS membership is 15. This requirement applies to all positions, except an adjunct faculty position.

Minimum Age for Membership
TRS follows the minimum age requirements set by the United States Department of Labor. The minimum age can be found on their website on the [Workers Under 18](#) page.

Other Employment Eligible for TRS Membership
In addition to the three (3) general requirements for employment eligible for TRS membership, the following are also considered eligible.

Adjunct Professor
Employment as an adjunct professor, if the number of clock hours worked per week is 20 or more and the employment is expected to last more than one semester or in fact does continue for more than one semester. To determine the number of clock hours worked per week, employment measured in semester or course hours or credits, instructional units, or any other unit representing class or instructional time is to be converted to clock hours and counted as a minimum of two clock hours for each clock hour of instruction in the classroom or lab. This reflects instructional time as well as preparation, grading, and other time typically associated with one hour of instruction. If the employer has established a greater amount of preparation time for each hour in the classroom or lab, the employer's standard will be used to determine the number of clock hours scheduled for work.

*Examples can be found in the Introduction to [TRS Reporting - Higher Education](#) document on the TRS website*

Concurrent Employment
- Concurrent employment in more than one position at the same employer and each position does not meet the requirements of eligible employment is membership eligible if the *combined* employment at the same employer meets the three (3) requirements for employment eligible,
Example 1- an employee in a TRS eligible position, that also Substitutes at the same employer, the substitute position is eligible for TRS.

Example 2- an employee in a non-eligible position and also substitutes, the two positions cannot be combined to make the person eligible.

Example 3- an employee is working in two less than half time positions at the same employer. The two positions can be combined to make the person eligible.

Substitute employment cannot be used to make an employee TRS eligible.

-OR-

Concurrent employment in one position that does not meet the requirements for employment eligible becomes eligible when it is combined with employment in another position that is TRS eligible. Eligibility is established at one Reporting Entity, then all other employment is TRS eligible except Substitute at a different entity.

Example 1- Employee meets TRS membership eligibility requirements at Entity A. The part time position at Entity B is also eligible for TRS.

Example 2- Employee meets TRS membership eligibility requirements at Entity A. The substitute only position at Entity B is not eligible for TRS.

Example 3- Employee meets TRS membership eligibility requirements at Entity A. The temporary position at Entity B is also eligible for TRS.

TRS Creditable Year of Service

Employment that does not meet the requirements for eligible employment is eligible, if the member has already earned a TRS creditable year of service for the current school year.

- The employee must be reported as TRS eligible through the remainder of the current fiscal year. Membership eligibility can be reevaluated at the beginning of the next TRS fiscal year.
- If a TRS member earns a creditable year of service, and then accepts substitute only employment, membership will end.

Vacant Position

Interim or temporary employment in a vacant position is eligible:

- If it is expected to continue for four and one-half months or more, or indefinitely,
- If it is expected to continue until a permanent replacement is found
- and/or if the search is expected to last four and one-half months or more.

Because the position is vacant, the person serving in the position is not considered a substitute for TRS purposes and membership eligibility must be determined based on the
amount of work and the length of time the employment is expected to last. Eligibility should be determined the first day in the vacant position. If an employee is hired as a substitute and the position later becomes vacant, membership eligibility must be evaluated at the point the position became vacant.

Employment by a Public School after retirement from ORP
Employment by a public school after retirement from the Optional Retirement Program (ORP) and the employment is otherwise eligible for TRS membership.

See: TRS Laws Chapter 822, Subchapter A, Section 822.001, Membership Requirement and TRS Rules Chapter 25, Subchapter A Rules 25.1, Full-time Service and 25.2, Bus Drivers. When in doubt about eligibility, contact TRS.

Employment Not Eligible for TRS Membership
Substitute
Work as a substitute is not eligible for TRS membership. For TRS purposes, the definition of a substitute is a person who serves on a temporary basis in the place of a current employee and paid at the daily rate of pay as set by the employer.

For TRS purposes, there is only one term used to denote "substitute" service and only one definition of "substitute" service. Various other terms are used within the public school community which have no meaning within TRS Laws and Rules. These “substitutes” may be eligible for TRS. Examples are:

- Long-term substitute
- Short-term substitute
- Permanent substitute

Reporting entities generally identify such positions as "substitute" because the rate of pay is based on the rate of substitute pay as approved by the employer. For TRS purposes, the rate of pay does not determine whether or not an individual is a substitute. These other "substitute" terms have no meaning within TRS Laws and Rules and do not determine membership eligibility for individuals serving in those positions. Employment in such positions must be evaluated as to whether or not the employment meets the requirements for TRS membership eligibility.

Working in a vacant position is also not considered substitute service for the purpose of TRS. This type of service should be evaluated to determine if it is membership eligible.

RULE §25.4
Part-Time Employment
Employment that is part-time is not eligible for TRS membership. For TRS purposes, part-time is defined as employment that is less than one-half the position’s Full Time Equivalent.

TRS Rules Chapter 25, Membership Credit, Rule 25.6 Part-time or Temporary Employment.

Irregular, Seasonal or Temporary Employment
Employment that is irregular, seasonal, or temporary is not eligible for TRS membership.

- Irregular employment is a type of temporary employment that occurs sporadically or on an as needed basis.
- Seasonal employment is a type of temporary employment that occurs at predictable or expected times but is not ongoing.
- Temporary employment is employment that is expected to last less than four and one-half months in a school year. Employment for an indefinite period of time such as at-will employment is not temporary employment for TRS purposes.

Independent Contractor
Work as an independent contractor. TRS Rules, Chapter 25, Membership Credit, Rule 25.3, Independent or Third-Party Contractor. Also, see: TRS Update publication of April 2007, for criteria that can help to determine if someone is an independent contractor or an employee.

RULE §25.3

Student Employment
Employment by a Texas public college or university when being enrolled as a student is a condition of employment. TRS Rules Chapter 25, Membership Credit, Rule 25.10, Student Employment.

Student employment is never eligible for TRS purposes and cannot be used to make an employee TRS eligible.

TRS has made a determination that higher education REs are not required to include these student employees in their TRS reporting.

Please keep in mind that this ONLY applies to employees in positions where being enrolled as a student at that college or university is a requirement of the position held. It does not apply to positions filled by students where being enrolled is not a condition of employment.
Employment after Retirement from TRS or ORP

Employment by a Texas public college or university after retirement from TRS or ORP. The exception to this rule are ORP retirees who establish TRS membership at a Public School. The ORP retiree must terminate all higher education employment and meet TRS eligibility at the Public School to return to TRS membership.

Members Entitled to Group Benefit Coverage under ERS, UT or A&M

If a member is entitled to ERS/UT/A&M group health benefits coverage, the Entitled to Group Health Care Benefits from ERS, UT or A&M flag on the ED 40 as Yes. This should only refer to employees who have retired from those respective systems. This does not include dependents who are covered under someone else’s insurance.

Member TRS-Care Contributions (IN) and Reporting Entity TRS-Care contributions (RI) are not due for employees entitled to benefits from ERS, UT or A&M.

If the member does not know if he/she is entitled to ERS/UT/A&M health coverage, please refer the member to ERS, UT or A&M. TRS does not make this determination. Otherwise, the RE will need to report IN and RI contributions for the member.

Compensation Eligible for TRS

Compensation reported to TRS should reflect the types of monetary compensation that are recurring base pay for periods of employment that meet the definition of “salary and wages”, as that term is defined by the TRS plan terms. “Salary and wages” is monetary compensation that is (1) payment for services rendered (2) earned or accrue proportionally as the work is performed, (3) paid at fixed intervals, and (4) not specifically excluded under applicable laws and rules.

In addition, compensation eligible for TRS purposes may include:

- Performance Pay- Section 25.24 of the TRS Rules provides that “Performance Pay” is compensation for service as an employee in a Texas public educational institution that is paid under a valid employment agreement based upon a performance standard published in written documents adopted by the employer. The performance pay standard may be based on evaluations or goal achievement of the individual employee or of the group in which the individual belongs. Specific amounts of performance pay will be credited to the year in which the performance pay is paid.
  - The Performance Pay Plan must be part of the total compensation plan approved by the Board of Trustees of the district and include the following information:
Complete description of all elements of compensation received by or available to all employees

Provides for the availability of at least one type of performance pay to classroom teachers

Identifies each type of performance pay, the performance criteria for each type of performance pay and classes of employees eligible for each type of performance pay

Contains sufficient information to ascertain the amount of each qualifying employee’s pay

Contains performance criteria for earning performance pay that precludes the exercise of discretion for awarding the pay on any basis other than an evaluation of employee or group performance or availability of funding

- Performance Pay must be reported through an RP20 record with the Regular Payroll Report. Certification of Performance Pay must be completed in the RE Portal prior to reporting the Performance Pay on the Regular Payroll report. Performance Pay as eligible compensation is for public schools only. Institutions of higher education and region service centers may not report performance pay for employees.
  - Performance pay that is paid after the member has begun receiving retirement benefits from TRS is not creditable compensation. Rule 25.24 (e)

• Payments of normal compensation when vacation, sick leave, or compensatory time is actually taken by the employee.

• Additional duties and pay authorized by the employer and paid to an employee serving in a TRS eligible position. The following are examples of pay for additional duties performed by someone who is already serving in a TRS eligible position:
  - Teaching Driver Education as part of regularly assigned duties during the regular classroom hours of the school day.
  - Teaching Driver Education outside the regular classroom hours of the school day and during the summer is an additional duty; however, the amount of compensation credited for this type of additional work is limited to $5,000.00 annually.
  - Tutoring students outside the regular classroom hours of the school day.
  - Driving the school bus.
Revised 07/2019

- Covering a class during an off-period for an absent teacher.
- UIL sponsor, class sponsors, student teacher sponsor, annual sponsor, etc.
- Teaching summer school when performed by an employee who had served in a TRS eligible position during that school year and earned a year of TRS service credit.
- Overload scheduling (employment beyond the standard workload).

- Compensation for Overtime if paid as salary and wages rather than compensatory leave as the service is rendered. If compensatory leave is given for overtime worked in lieu of wages, payment at a later point for any unused leave is never eligible compensation.

- Workers' compensation paid as temporary wage replacement pay is creditable compensation if verified to TRS on the form TRS 22W and the member contribution paid in a lump sum by the end of the school year after the school year in which the compensation was received. If the employee is also receiving compensation from the employer, the compensation should be reported on the regular monthly payroll report as well.

- Longevity pay when it is paid in periodic payments as the service is rendered. Lump sum payments paid as retention bonuses or other incentives to retain employees are not considered longevity pay and should not be reported as TRS eligible compensation.

- Service in a particular location that the employer has determined requires additional compensation compared to other employees of that employer. For example, a reporting entity may pay employees working at a specific school more than other employees performing similar duties at other locations. However, payment for relocating to a new employer or to compensate an employee for differences in the cost of living at a new location is not eligible compensation.

- Service in a particular specialty that the employer has determined requires additional compensation compared to other employees of that employer. For example, paying an additional stipend for bilingual teachers or teaching advanced placement classes is creditable compensation.

- Pay for Assault leave. Salary that is continued while the employee is on assault leave as authorized by Section 22.003 of the Education Code is eligible compensation for TRS purposes. If the employee receives both workers compensation paid as temporary wage replacement pay and compensation from the employer, the workers compensation may be verified to TRS on the form TRS 22W, and member contributions paid in a lump sum by the end of the school year after the year in which the workers compensation was paid. Member contributions on continuing compensation from the employer should be
withheld and reported to TRS by the employer on the regular monthly report. See Section 22.003 of the Education code and Sections 25.21, 25.43, and 25.47 of the TRS Rules.

- **Settlement Pay.** Eligible only if the employer paying amounts to a member pursuant to a settlement agreement obtains a written determination from TRS that the amounts are creditable compensation before reporting such amounts to TRS as compensation. In the absence of the written determination from TRS, amounts paid pursuant to a settlement agreement are not creditable compensation for TRS purposes.

- **Delayed payments of lump sum amounts** that by law or contract should have been paid at fixed intervals provided that the amounts are credited to the payroll period in which they were earned.
  
  **Note:** Retroactive payments are NOT delayed payments. Delayed payments are, for TRS purposes, “delayed payments of lump-sum amounts which by law or contract should have been paid at fixed intervals and which otherwise meet the requirements of subsection (b) of this section provided the amounts are credited to the payroll period in which they are earned.” See § 25.21(c)(4), Title 34, Texas Administrative Code, Part 3. Payments authorized after work has commenced are not delayed payments under that section of the TRS rule because they were not required by law or contract to be paid at the time the work commenced; the increase in compensation was not approved until after the work has been performed in part.

- **Amounts deducted from regular pay for:**
  - A tax-sheltered annuity (403(b))
  - A cafeteria plan qualifying under Section 125 of the United States Internal Revenue Code
  - Other deferred compensation under 401(k), 403(b), or 457
    
    See TRS Rules, Chapter 25, Subchapter B, Rule 25.22.

  - Amounts deducted from regular pay for a qualified transportation benefit under Government Code 659.202 (Higher Education only).
  - Merit salary increases, including one-time lump-sum merit payments made under Section 51.962, Education Code and defined in TRS Laws, Subchapter B, Section 822.201 (b) (8) (Higher Education only).

- **One-time salary increases** provided pay is for service rendered and the right to receive the salary increase accrues proportionately as service is rendered. These salary increases must be approved by the local Board of Trustees in advance of the school year and before employee begins work. Usually this type of pay increase is paid outside of the normal salary schedule but is not intended to bind the employer to continue to pay the increase in years to come. This type of pay increase is usually provided to all
employees and may be paid in one lump sum provided the lump sum payment is made after all service under the contract has been rendered.

- Corrective Payments. When a member is underpaid in a prior school year or school years and the employer issues a lump sum payment to correct the error in an amount equal to the additional amount the member should have received in previous months, the corrective payment is creditable for TRS purposes, provided the underlying compensation is creditable. However, the payment must be reported and credited as compensation for the report month in which the lump sum was paid to the employee, rather than the month(s) it should have been paid. See Rule 25.46(b).

Compensation Not Eligible for TRS
The following types of compensation should not be reported as TRS Eligible Salary. It should only be reported under Total Gross Compensation of the RP 20. If a terminated employee receives ineligible compensation (such as a payoff of unused leave) after the Final Report Month for TRS Contributions, this ineligible compensation should not be reported.

- Payments for terminating employment or paid as an incentive to terminate employment. Examples of such payments are: contract buy-outs, amounts paid pursuant to an agreement for the employee to waive or release rights to future employment, and amounts paid pursuant to early retirement incentive programs, or other programs intended to increase the compensation paid to the employee upon receipt of the resignation of the employee, waiver, or release of rights to future employment.

- Settlement Pay (payment of a "settlement amount" in lieu of the amount of salary and wages owed in resolution of an employee's claim). The employer paying amounts to a member pursuant to a settlement agreement must obtain a written determination from TRS that the amounts are creditable compensation before reporting such amounts to TRS as compensation. In the absence of the written determination from TRS, amounts paid pursuant to a settlement agreement are not creditable compensation for TRS purposes. Ongoing payments of compensation while an employee is on paid administrative leave are not usually considered settlement pay.

- Any type of reimbursement for an expense is not eligible compensation. Examples of an expense are (but not limited to):
  - Travel and travel related expenses
  - Tuition, fees, and other related school expenses
  - Professional development classes/fees
  - Supplies for the classroom purchased by the teacher for which the teacher is reimbursed
  - TRS member contributions
  - Health care
• Any type of an allowance is not eligible compensation. Examples of an allowance are (but not limited to):
  o Housing
  o Car
  o Cell Phones
  o Relocation costs
  o Health care

• Payments for accrued vacation, sick, or compensatory leave.

• Payments for accrued compensatory time for overtime worked. Compensatory leave (or time) is time-off granted in lieu of overtime wages under the Fair Labor Standards Act (FLSA). When leave is granted in lieu of wages at the time the overtime is worked, the characterization of the overtime pay is leave. If unused leave (earned as a result of working overtime) is later "cashed out" the pay for the unused leave is NOT creditable compensation. Compensatory time converted to a monetary payment is never TRS eligible compensation.

• Bonus and incentive payments, unless state law expressly provides that the type of bonus or incentive payment is to be considered TRS-creditable compensation, or the payments qualify as performance pay under the law and TRS rules.

• Payments that exceed $5,000.00 annually for teaching a driver's education and traffic safety course outside the regular classroom hours of the school day.

• Employer payments for fringe-type benefits such as but not limited to:
  o Insurance
  o Employee's FICA tax
  o Payment for the purchase of special service credit or withdrawn service
  o Employer payments of TRS member contributions

• Cash payments in lieu of a fringe benefit provided by the reporting entity.

• Pay for work as an independent contractor or consultant.

• Signing bonus.

• Retention bonus or payment.

• Payments that exceed the salary cap. Due to IRS requirements there is a salary cap for an employee who first became a member of TRS on or after September 1, 1996. The threshold generally changes on September 1st each year. Refer to the Employers section of the TRS website for the current salary cap.
• "At risk" pay. Pay identified by the employer that can be lost or is "at risk" when certain performance or other criteria are not met. "At risk" pay is not the same type of pay as pay that is earned proportionately as service is rendered.

• Retroactive pay increases excluded by the plan’s terms. Article III, Section 53 of the Texas Constitution prohibits the grant of “extra compensation, fee or allowance to a public officer, agent, servant or contractor, after service has been rendered, or a contract has been entered into, or performed in whole or in part”. For this reason, a pay increase given retroactively after work has commenced under the contract or work agreement is excluded as creditable compensation for TRS purposes because it is not paid pursuant to a valid contract.

• Performance pay that is paid after the member has begun receiving retirement benefits from TRS. **Rule 25.24 (e)**

See: TRS Laws Subchapter B, 822.201, Member Compensation; and TRS Rules 25.21, Compensation Subject to Deposit and Credit and 25.24, Performance Pay. **When in doubt about compensation eligibility, please contact your TRS Reporting Entity Coach.**

**Conversion of Non-Creditable Compensation to TRS Creditable Compensation**
The information concerning conversion of non-creditable compensation to TRS creditable compensation is provided as a resource for the reporting entity when considering conversion of a payment to salary. The rules for conversion do not affect reporting of salary and deposits for monthly reporting purposes. The reporting entity must always withhold contributions and report creditable compensation, including converted amounts, when it is earned.

At the time of a member's retirement, TRS will review all compensation reported, and adjust, if necessary, a member's annual compensation to comply with the requirements of **TRS Rule 25.30(a) or (b)**. TRS will refund to the member contributions paid above the allowed amount.

TRS Laws and Rules allow non-creditable compensation to be converted to TRS creditable compensation. Conversion occurs whenever an employer has paid an employee non-creditable compensation in the past but changes the nature of the compensation in order to pay a member with creditable compensation for services performed in the future. For example, if in one year an employer provided a member with an allowance for cell phone expenses but then in a later year replaces that allowance with additional salary, a conversion of compensation has occurred.
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Under TRS Rule 25.30, non-creditable compensation converted after the 2005–06 school year or contract year and paid in any of the three (3) or five (5) school years before retirement will be excluded from benefit calculations. (Note, however, that payment for unused accrued leave or unused accrued compensatory time for overtime worked is not TRS-creditable compensation at any time, regardless of whether payment for the leave occurred before the 2005–06 school year or after that school year.)

This rule applies only to compensation converted after the 2005–06 school year. Amounts converted during the 2005–06 school year will be included as compensation provided the member began to receive the converted compensation during the 2005–06 contract year.

Reporting Entities are required to certify at the time of a member’s retirement on form TRS 7, Notice of Final Deposit before Retirement, whether non-creditable compensation was converted to TRS creditable compensation in the last three (3) or five (5) contract years prior to retirement. Amounts converted during the 2005–06 school year will be included in the benefit calculation as compensation; only amounts converted after 2005–06 that are within the last three (3) or five (5) years before retirement will be excluded from the benefit calculation.

If compensation is excluded under TRS Rule 25.30(a) or (b), the member may provide additional information in the form of written documentation to demonstrate that the compensation should not be excluded. TRS may also request the reporting entity to provide documents or records concerning the characterization of the compensation.

*TRS makes the final determination regarding the characterization of compensation as creditable or not creditable.*

**Percentage Limits on Compensation Increases**

*TRS Rule 25.31*

Compensation earned after the 2005–06 school year is subject to a limit on the amount creditable compensation can increase from one school year to the next in each of the last three years prior to retirement. Increases in creditable compensation are capped at the greatest of 10% of the previous year's compensation or $10,000.

If the member's change in salary occurs prior to 2011–12 and is the result of one of the following exceptions, compensation increases will not be subject to the percentage limits:

- Change of employer
- Change of duties
- Performance of additional duties or work
Increase in percentage of time worked
Federal or state law changes

Beginning the first day of the 2011–12 school year and thereafter, there are no exceptions to the percentage increases in compensation over the allowable limits. Additionally, limits on compensation increases will apply to the last three (3) school years prior to retirement for grandfathered members and the last five (5) school years prior to retirement for non-grandfathered members as follows:

TRS makes the final determination regarding whether compensation is creditable and can be used in the member's benefit calculation and may also request the employer to provide documents or records concerning the basis for the increased compensation.

One-Time Increases in Lieu of Increases in Contract Rates
TRS is receiving questions from reporting entities regarding whether compensation should be reported and member contributions withheld for compensation paid in the form of a one-time pay increase. The payments appear to be approved by the local Board of Trustees and are intended to provide employees with a pay increase for the coming school year, but not intended to bind the reporting entities to continue to pay the increase in years to come. Some districts are calling these one-time payment increases "stipends."

In order for the one-time pay increases to be TRS-eligible compensation, the pay must be for service rendered and the right to receive it must accrue proportionately as the employee renders service. For example, if the Board of Trustees approves a one-time payment in the amount of $1,500 for all teachers and agrees to make the payment in June 2013, the right to receive the payment must accrue proportionately each month as the employee works, so that an employee terminating employment in December will have accrued the right to receive approximately 84/187 of the $1,500 payment (assuming the teacher began working on August 20, 2012 and terminated employment effective December 31, 2012). In this example, the proportionate share of the $1,500 payment is creditable for TRS purposes.

However, if the Board of Trustees requires that in order to receive the one-time pay increase, an employee must be employed on the date the payment is made, the compensation does not accrue proportionately as service is rendered and is not creditable for TRS purposes. The payment in this example is more of a payment for the employee continuing employment with the reporting entities rather than a payment for services rendered. Retention bonuses are expressly excluded from creditable compensation by TRS Rule 25.21(d)(5).
If the one-time pay increase is intended to be a payment for performance or student achievement, the payment must qualify as performance pay as that term is defined by TRS or it must be a payment made under Subchapter O of Chapter 21 of the Texas Education Code (Educator Excellence Innovation Program administered by the Commissioner of Education). Other one-time bonus payments are excluded as creditable compensation for TRS purposes by TRS Rule 25.21(d)(5).

Reporting entities considering one-time pay increases must approve the increase in advance of the school year and before employees begin work. One-time pay increases approved after the employees have rendered the service required of them are not creditable for TRS purposes and should not be reported to TRS. Please contact your Reporting Coach if you have questions regarding one-time pay increases

**Regular Payroll Report**
The purpose of the Regular Payroll report is to report:

- The monthly TRS-eligible salary and retirement contribution of each TRS-eligible employee
- Monthly gross salary for all employees
- Individual member’s monthly payment for the purchase of special service (if applicable)
- Number of hours worked in that calendar month or hours scheduled to work per week for each employee
- Number of days worked in that calendar month by each employee
- Performance pay (if applicable)
- Adjustments for prior months’ reports (if applicable)
- Member contributions to TRS-Care
- Reporting entity contribution for:
  - RE TRS-Care
  - Federal Fund/Private Grants
  - Federal TRS-Care
  - Statutory Minimum
  - New Members
  - Public Education Employer Contribution
  - Non-Education/General-Local
  - Education/General-Local
  - Community/Junior College
RP Report and TEXNET Due Date
Please refer to Page 5 of the Payroll Manual

Individuals to be Reported
Full Payroll Reporting is REQUIRED, meaning all employees EXCEPT TRS Retirees should be included on the Regular Payroll Report.


Please refer to the TRS Eligibility Guidelines to determine employment that is eligible for TRS membership.

Reporting a Non-Eligible Employee
On the RP 20 record, Total Gross Compensation, Hours Worked or Scheduled and Days Worked are the only required fields.

Reporting an Eligible Employee
On the RP 20 record, Total Eligible Gross Compensation, Total Gross Compensation, Hours Worked or Scheduled, Days Worked and the applicable contributions should be completed.

RP Report Types
- Regular Payroll Report
  - To report on a monthly bases the salary, time worked and any applicable contributions of all active employees.
  - Can Include RP 20, Current Month Records and RP 25 Prior Month Adjustment Records
- RP Adjustment Report
  - An ad hoc report used to make adjustments to previously completed report periods
  - The RP Adjustment report month will default to the last completed RP report month
  - Can only include RP 25 records

RP Report Components
The Regular Payroll and RP Adjustment report requires a detail and signature component.

RP Detail Component
The Detail file is used to report the employment, salary, time worked, and any associated contributions of all active employees, regardless of TRS membership status.
RP Detail record types associated with the **Regular Payroll** report are:

- RP20 - Current Month Record
- RP25 - RP Adjustment Record

RP Detail record type associated with the **RP Adjustment** report is:

- RP25 - RP Adjustment Records – Add, Edit, or Delete a previously reported record
- Cannot contain RP 20 Current Month Records

<table>
<thead>
<tr>
<th>RP Record Type</th>
<th>Purpose</th>
</tr>
</thead>
</table>
| RP20 - Current Month Regular Payroll Record | • Used to report the current month’s compensation, time worked and/or contributions  
  - Days Worked- must be the actual number of days worked by the employee in the report period. See additional examples on Page 38.  
  - Hours Worked- must be reported if the employee’s hours are tracked in any way. This is the total number of hours worked in the *report period*.  
  - Hours Scheduled- can only be reported if the employee’s hours are not tracked in any way. This is the total number of hours the employee is scheduled to work per *week*.  
  - Zero Day Reason Code- should only be used for a report period in which the employee did not work or use paid leave.  
    - A = Accrued Pay/Not Terminated  
    - C = Employee on less than 12 month pay schedule/Not Terminated  
    - F = Final Pay/Terminated  
    - L = Leave Without Pay  
  - Total Gross Compensation- reported for all employees that receive compensation within the report period |

Page | 40
<table>
<thead>
<tr>
<th>Reporting Days Worked</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Working any portion of a day counts a one day for TRS purposes.</td>
</tr>
</tbody>
</table>
• Time Worked tracked- must report the actual number of days worked by the employee in the report period.
• Time Worked not tracked- report the total number of days scheduled to work by the employee in the report period.
• If an employee transitions from an Ineligible position to an Eligible position (or vice versa) in the same month, and both positions fall under the same position code, only report the days worked in the eligible position.
• When reporting substitutes who are non TRS-retirees, report only days worked. Hours are not required if the substitute is not a TRS retiree.

RP Signature Component
• The signature component is an electronic signature.
• The signature can only be submitted by a user who has Administration or Signature authority
• The Signature Component is used to:
  o Certify that the total number of records and all salary and contribution information submitted through the detail is accurate and complete in the reporting of all employees for that report month.
  o The RE Portal user who submits the signature is confirming that the report is accurate and complete.
• If the Signature Totals are incorrect, reject the signature page and correct the report.

REs may not remove records from the report for the sole purpose of bringing the report to complete status. If a record is causing a report to not come to a completed status the payroll reporting official should work with their RE Coach to determine a resolution.

Section 821.101(b) of the Texas Government Code states that, “A person commits an offense if the person knowingly or intentionally makes or permits the making of a false record for or statement to the retirement system in an attempt to defraud the retirement system.” Therefore, when an RE contact accepts a signature certifying the report is correct, but records have been removed from that report in order to bring the report to complete status to avoid penalties, that RE contact is engaging in fraudulent reporting.

Prior Fiscal Year Corrections
Rule §25.41 outlines the requirements for reporting deposits for unreported service and/or compensation. Some corrections are limited to the current fiscal year and the immediately preceding fiscal year. A TRS coach can assist in determining which correction can be submitted through reports. For a determination, send the following information: Employee’s Full Name,
last four of SSN, Year(s) that need to be corrected, if TRS contributions were withheld at the time paid and if the person is still employed with your entity.

Creating an RP or RP Adjustment Report
Creating an RP or RP Adjustment Report instructions can be found in Section 3.2.2 of the RE Portal User Guide beginning on page 42.

Additional Resources for Completing an RP report
In addition to the Payroll Report Manual, you may utilize the following documents when resolving report errors:

- RE Portal Tips and Processes
- Errors and Warnings List
- Current Defects and Issues List

RP/RP Adjustment Report Statuses

<table>
<thead>
<tr>
<th>Status</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rejected</td>
<td>One or more RP records within the report are Suspended with errors.</td>
</tr>
<tr>
<td>Pending</td>
<td>All of the RP Records are error free in a Valid status. Report is ready for the Signature page to be reviewed and accepted if the totals are correct.</td>
</tr>
<tr>
<td>Pending Complete</td>
<td>The RP Records are going through validation and posting to the TRS Database.</td>
</tr>
<tr>
<td>Complete</td>
<td>The RP records within the report have all posted to the TRS database. A report at a Complete status cannot be deleted.</td>
</tr>
</tbody>
</table>

Member Contributions for TRS Eligible Employees

Member Retirement Contribution

- Member’s contribution to his/her retirement account based on the current contribution rate
- TRS Eligible Compensation is Tax Sheltered
- The Contribution is based on the eligible compensation received by the employee in the report period

Member Insurance Contribution

- Only reported by Public Schools, Regional Service Centers and Charter Schools
- Member’s contribution to TRS-Care based on the current Contribution Rate.
- The Contribution is based on the eligible compensation received by the employee in the report period
• This contribution is not deposited into the member’s individual account; therefore it is not refundable
• Insurance contribution is not tax sheltered
• If employee is entitled to Group Benefits from ERS, UT or A&M are not subject to this contribution. Additional information can be found on Page 22 of this manual.
• Texas Public School Retired Employees Group Insurance Program, TRS Laws, Texas Insurance Code, Section 1575.203

Employer Contributions for TRS Eligible Employees

Reporting Entity TRS-Care Contribution
• Only reported by Public Schools, Regions Service Centers and Charter Schools
• Reporting Entity’s contribution to TRS based on the current Contribution Rate.
• The Contribution is based on the eligible compensation received by the employee in the report period
• If employee is entitled to Group Benefits from ERS, UT or A&M are not subject to this contribution. Additional information can be found on Page 22 of this manual.

Service Credit Purchase (if applicable)
• Member’s monthly payment for the purchase of TRS special service made through payroll deduction
• The member’s monthly payment is determined by TRS and can be found on the View Purchase Payments screen in the RE Portal. (Section 4.5 of the RE Portal User Guide – Page 74)
• The payment amount is not tax sheltered
• Negative service credit purchase deduction adjustments should NOT be reported. TRS will return any overpayments directly to the member.

Performance Pay and Contribution (if applicable)
• Performance Pay is compensation for service as an employee in a Texas public educational institution that is paid under a valid employment agreement based upon a performance standard published in written documents adopted by the employer.
• Classroom teachers must be included in at least one type of performance pay.
• The performance standard may be based on evaluations or goal achievement of the individual employee or of the group in which the individual belongs.
• Specific amounts of performance pay will be credited to the year in which it is paid.
• Performance Pay applies only to public and charter schools (see TRS Laws, Section 822.201 of the Texas Government Code for additional information).
Certified Performance Pay is considered **TRS-eligible salary**

Applicable Member and Reporting Entity Contributions are due Performance Pay at the [Current Contribution Rates](#).

Entity’s must certify the Performance Pay in the RE Portal prior to reporting it on the Regular Payroll Report. (Section 5.2 of the [RE Portal User Guide](#) – Page 81)

### Reporting Entity Payment for New Members Contribution

Reporting entities are required to pay the [state contribution](#) on any TRS eligible pay received during the report periods that contain the first 90 days of employment for new TRS members.

The reporting entity should look up all employees hired on “View Employee Information.” (Section 4.1.1 of the [RE Portal User Guide](#) – Page 69)

“View Employee Information” will display a message indicating if the new hire has a TRS account and if the New Member Contributions are due.

### How to Determine the Period of Employment (90 Days) Subject to New Member Contribution

1. The First Day in the TRS Eligible Position counts as Day 1 of the 90 day period
2. Count all the [calendar](#) days of the employment period
   a. Including school closures and weekends
   b. Regardless of whether the days are in different school years
3. Do not count any calendar days between periods of employment
4. Service provided by an employee on one calendar day to more than one reporting entity counts as only one calendar day in the payment period. Each reporting entity must submit the required payment on the salary paid.
5. If a person has not reached the 90th calendar day before the summer begins, count the days during the summer only if the person is considered to be an employee of the district during the summer. The same guideline applies to those who are not working during the summer but receive accrued pay.
   a. If the employee is being paid accrued pay during the summer and considered an employee of the district, the new member contribution is due.

### TRS Definition of “Date of Employment”

With respect to [TRS Rule 25.35](#), “date of employment” means the date on which an employee begins to perform service for a reporting entity and the service performed is eligible for TRS membership.
Revised 07/2019

If the date of employment is a holiday or any other type of work-free day, the day may be considered the first day of employment if the reporting entity considers the individual to be an employee on that day.

Contributions for the 1st and 90th day of Employment

New Member Contributions are due on pay received during an employee’s first 90 days of TRS membership, not when the employee is paid for work performed during the first 90 days.

Submit employer payments to TRS on compensation paid to an employee for the entire report month that contains the first (1st) day of the employee’s eligibility for membership.

Submit employer payments to TRS on compensation paid to an employee for the entire report month that contains the 90th day of employment.

New Member Contribution Examples

Example 1:

John is hired at RE on 9/15. RE researched employee in View Employee Information at the time John was hired and determined that John was not a member of TRS as of the hire date. John’s 90th day of employment will be December 13th. John will receive his first paycheck on 10/1. Here’s how the New Member Contribution would be reported:

<table>
<thead>
<tr>
<th>Report Month</th>
<th>Eligible Compensation Received</th>
<th>New Member Contribution Due</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>September</td>
<td>$0</td>
<td>NO</td>
<td>New Member Contribution is not due in September since John did not receive any pay, but the time worked in September must be reported on the September RP.</td>
</tr>
<tr>
<td>October</td>
<td>$1500 (for time worked 9/15-9/30)</td>
<td>YES</td>
<td>The RE will pay the New Member Contribution on the $1500.00 on the October RP report.</td>
</tr>
<tr>
<td>November</td>
<td>$3000 (time worked 10/1-10/31)</td>
<td>YES</td>
<td>The RE will pay the New Member Contribution on the $3000.00 on the November RP report.</td>
</tr>
<tr>
<td>December</td>
<td>$3000 (time worked 11/1-11/30)</td>
<td>YES</td>
<td>The RE will pay the New Member Contribution on the $3000.00 on the December RP report. John’s 90th day of employment fell within December, so New Member Contribution is due on all pay</td>
</tr>
</tbody>
</table>
received in the report month that contains the 90th day.

| January   | $3000 (time worked 12/1-12/31) | NO     | Since John is out of his 90 day New Member period in January, no New Member Contributions are due on the January RP report. |

**Example 2:**

Using the same employee and salary amounts, what if John received his first paycheck on 9/30 and was paid on the last day of each month rather than the first day of the following month? Here’s how the New Member Contribution would be reported:

<table>
<thead>
<tr>
<th>Report Month</th>
<th>Eligible Compensation Received</th>
<th>New Member Contribution Due</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>September</td>
<td>$1500 (paid 9/30)</td>
<td>YES</td>
<td>The RE will pay the New Member Contribution on the $1500.00 on the September RP report.</td>
</tr>
<tr>
<td>October</td>
<td>$3000 (paid 10/31)</td>
<td>YES</td>
<td>The RE will pay the New Member Contribution on the $3000.00 on the October RP report.</td>
</tr>
<tr>
<td>November</td>
<td>$3000 (paid 11/30)</td>
<td>YES</td>
<td>The RE will pay the New Member Contribution on the $3000.00 on the November RP report.</td>
</tr>
<tr>
<td>December</td>
<td>$3000 (paid 12/31)</td>
<td>YES</td>
<td>New Member Contribution due on $3000 on the December RP report because New Member Contributions are due on pay received during the report month that contains the 1st-90th days.</td>
</tr>
<tr>
<td>January</td>
<td>$3000 (paid 1/31)</td>
<td>NO</td>
<td>No New Member Contributions due since John is out of 90 day New Member period in January.</td>
</tr>
</tbody>
</table>

**Example 3:**

Mary was hired at the same RE on 9/1. RE researched employee in View Employee Information at the time Mary was hired and determined that Mary was not a member of TRS as of the hire date. Mary’s 90th day of employment will be November 29th. Mary will receive her first paycheck on 10/1. How will New Member Contributions be reported for Mary?
### Example 4:

Mary from the previous example terminated employment on October 15, and will receive her final paycheck on 11/1.

<table>
<thead>
<tr>
<th>Report Month</th>
<th>Eligible Compensation Received</th>
<th>New Member Contribution Due</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>September</td>
<td>$0</td>
<td>NO</td>
<td>Mary did not receive any pay, but the days she worked in September must be reported on the September RP report.</td>
</tr>
<tr>
<td>October</td>
<td>$3000 (for time worked 9/1-9/30)</td>
<td>YES</td>
<td>The RE will pay the New Member Contribution on the $3000.00 on the October RP report.</td>
</tr>
<tr>
<td>November</td>
<td>$3000 (time worked 10/1-10/31)</td>
<td>YES</td>
<td>The RE will pay the New Member Contribution on the $3000.00 on the November RP report. Mary’s 90th day of employment fell within November, so New Member Contribution is due on all pay received in the report month that contains the 90th day.</td>
</tr>
<tr>
<td>December</td>
<td>$3000 (time worked 11/1-11/30)</td>
<td>NO</td>
<td>No New Member Contributions due since Mary is out of the 90 day New Member period in January.</td>
</tr>
</tbody>
</table>
Example 5:

Michael was hired at the same RE on 9/1. RE researched employee in View Employee Information at the time Michael was hired and determined that Michael was not a member of TRS as of the hire date. Michael’ 90th day of employment will be November 29th and he will receive her first paycheck on 10/1. However, the employee transitioned to TRS ineligible Position effective 11/1. How will the New Member Contribution be reported for Michael?

<table>
<thead>
<tr>
<th>Report Month</th>
<th>Eligible Compensation Received</th>
<th>New Member Contribution Due</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>September</td>
<td>$0</td>
<td>NO</td>
<td>Michael did not receive any pay, but the days she worked in September must be reported on the September RP report.</td>
</tr>
<tr>
<td>October</td>
<td>$3000</td>
<td>YES</td>
<td>The RE will pay the New Member Contribution on the $3000.00 on the October RP report.</td>
</tr>
<tr>
<td>November</td>
<td>$3000</td>
<td>NO</td>
<td>No New Member Contributions are due on the November RP report because Michael is no longer employed in a TRS eligible position during the November report period</td>
</tr>
</tbody>
</table>

Example 6:

Michael from the previous example, using all of the same information except, the employee transitioned to TRS ineligible Position effective 11/15. How will the New Member Contribution be reported for Michael?

<table>
<thead>
<tr>
<th>Report Month</th>
<th>Eligible Compensation Received</th>
<th>New Member Contribution Due</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>September</td>
<td>$0</td>
<td>NO</td>
<td>Michael did not receive any pay, but the days she worked in September must be reported on the September RP report.</td>
</tr>
<tr>
<td>October</td>
<td>$3000</td>
<td>YES</td>
<td>The RE will pay the New Member Contribution on the $3000.00 on the October RP report.</td>
</tr>
<tr>
<td>November</td>
<td>$3000</td>
<td>YES</td>
<td>The RE will pay the New Member Contribution on the $3000 on the</td>
</tr>
</tbody>
</table>
Revised 07/2019

| December | $2000 | NO | November RP report because Michael was employed in the TRS eligible position during the November report period. No New Member Contributions are due on the December RP report because Michael is no longer employed in a TRS eligible position during the December report period. |

State Contributions Paid through other TRS Contributions – during New Member period
The state contribution will be collected through the Reporting Entity Payment for New Members Contribution in the new members first 90 days of employment.

Do not report the new member with Federal Fund/Private Grant, Statutory Minimum, Educational/General-Local, Non-Educational/General Contributions or Community/Junior College until AFTER the first 90 days of employment (if applicable).

BUT

Do report the new member on the Federal Grant TRS-Care contribution DURING the first 90 days.

This contribution is applied to Texas Public School Retired Employees Group Insurance program.

New TRS Member – View Employee Information
If the new hire does not have an active TRS account, this message will be shown: “No TRS account found for SS# xxxxxxxxx”
Current TRS Member- View Employee Information

A TRS member can fulfill all or portion of the 90 day New Member Requirement within an employment. If the View Employee Information Screen indicates TRS Member ‘Yes’ and New Member Due ‘Yes’, the employee may have fulfilled a portion of the 90 day New Member Requirement at another TRS covered employer.
Federal Fund/Private Grant Contribution

The purpose of the Federal Fund/Private Grant Contribution is to report on a monthly basis the total amount of salary paid from federal funds and private grants to TRS-eligible employees and to reimburse the State for the State Contribution due on the salary.

General Information

If an employer applies for money provided by the United States, an agency of the United States, or a privately sponsored source, and if any of the money will pay part or all of an employee’s salary, the employer shall apply for any legally available money to pay state contributions.

If the maximum percentage legally provided for retirement purposes from the funds is less than the current state contribution rate, the employer shall transmit the amount provided.

The reimbursement for child nutrition programs is considered funds from a federal grant. Therefore, the state retirement contribution is also due on salaries paid to food service employees.

The contribution is based on a percentage of the monthly claim submitted to Texas Department of Agriculture (TDA) or a percentage of total salaries paid to food service employees, whichever method the RE chooses.

Federal TRS-Care Contribution

The purpose of the Federal Grant TRS-Care Contribution is to report on a monthly basis the total amount of salary paid from federal funds and private grants to TRS-eligible employees and to reimburse the State for the State’s contribution to the Texas Public School Retired Employees Group Insurance Program (TRS-Care).

General Information

If an employer applies for money provided by the United States, an agency of the United States, or a privately sponsored source, and if any of the money will pay part or all of an employee’s salary, the employer shall apply for any legally available money to pay state contributions.

If the maximum percentage legally provided for retirement purposes from the funds is less than the current state contribution rate, the employer shall transmit the amount provided.

The reimbursement for child nutrition programs is considered funds from a federal grant. Therefore, a contribution to TRS-Care is also due on salaries paid to food service employees.
The contribution is based on a percentage of the monthly claim submitted to Texas Department of Agriculture (TDA) or a percentage of total salaries paid to food service employees.

Child Nutrition Calculation
The reporting entity has the option to choose the method that is most advantageous to the reporting entity from the following three methods used to determine the monthly child nutrition contributions submitted under the Federal Fund/Private Grant and Federal TRS-Care contribution types:

1. Completion of Sections I and III of the Child Nutrition Calculation Worksheet using the standard labor cost percentage of 35%.
2. Completion of Sections I, II and III of the Child Nutrition Calculation Worksheet using the district’s labor cost percentage in lieu of the standard 35%. If this is the method used, supporting data should be retained for possible audit requirements.
3. Amount of Federal Fund/Private Grant or Federal TRS-Care contributions based on current contribution rates of total salaries paid to food service employees in lieu of using the Child Nutrition Calculation Worksheet.

The Child Nutrition Calculation Worksheet can be printed from the TRS Website. Reporting entities should retain the completed Child Nutrition Calculation Worksheet for their record. They should not send it to TRS.

Also, the Supplemental Instructions for Child Nutrition Payment document is provided to assist with allocating the total Federal Fund Base for computing the State’s (Employer) contribution to individual employees.

The reimbursement rates change annually. At the beginning of each school year, the school lunch section of TDA will notify each reporting entity of the new rates.

Summer feeding programs not federally funded, only funded by the State of Texas, are not subject to the Child Nutrition calculation and contribution to TRS.

In no circumstance can the Child Nutrition allocation under Eligible Compensation Paid from Federal Funds/Private Grants be more than the employee’s Eligible TRS Gross Compensation for that report period.

Child Nutrition Examples
Example 1:
An RE receives $285,714.28 in child nutrition reimbursement for the prior month. After accounting for the 35% labor rate, the Reporting Entity (RE) would pay the Federal Fund/Private Grant Contribution and Federal TRS-Care Contribution on $100,000 of the reimbursement ($285,714.28 x 35%).

If the total Eligible TRS Gross Compensation for all TRS-eligible food service employees (position code 07) is $200,000, then the RE can attribute 50% of TRS-eligible salaries for position code 07 employees towards child nutrition since $100,000 for child nutrition is 50% of the $200,000 total TRS-eligible salary.

John Doe is a food service employee who is in a TRS-eligible position-

- Reported with an Eligible TRS Gross Compensation of $2,000.
- $1,000 would be reported under Eligible Compensation Paid from Federal Funds/Private Grants for the purposes of child nutrition.
- Reporting Entity will pay the State’s Contribution rate on $1,000 for Federal Fund/Private Grant Contribution
- Reporting Entity will pay the current Federal TRS-Care contribution rate on $1,000

Jane Smith was on leave without pay and was

- Reported with an Eligible TRS Gross Compensation of $100
- $50 would be reported under Eligible Compensation Paid from Federal Funds/Private Grants for the purposes of child nutrition.
- Reporting Entity will pay the State’s Contribution rate on $50 for Federal Fund/Private Grant Contribution
- Reporting Entity will pay the current Federal TRS-Care contribution rate on $50

Example 2:

In the same scenario above, where An RE receives $285,714.28 in child nutrition reimbursement for the prior month. After accounting for the 35% labor rate, the Federal Fund/Private Grant Contribution and Federal TRS-Care Contribution would be due on $100,000 of the reimbursement ($285,714.28 x 35%).

The total Eligible TRS Gross Compensation for all TRS-eligible food service employees (position code 07) is $75,000, which is less than the calculated amount of salaries on which the Federal Fund/Private Grand and Federal TRS Care Contributions would be due. In this case, the RE would only be required to pay the Federal Fund/Private Grant and Federal TRS-Care...
contributions on the amount up to the actual salaries paid to TRS-eligible food service employees, which means 100% of food service salaries would be considered federally funded.

John Doe is a food service employee who is in a TRS-eligible position-

- Reported with an Eligible TRS Gross Compensation of $2,000.
- $2,000 would be reported under Eligible Compensation Paid from Federal Funds/Private Grants for the purposes of child nutrition.
- Reporting Entity will pay the State’s Contribution rate on $2,000 for Federal Fund/Private Grant Contribution
- Reporting Entity will pay the current Federal TRS-Care contribution rate on $2,000

Jane Smith was on leave without pay and was

- Reported with an Eligible TRS Gross Compensation of $100
- $100 would be reported under Eligible Compensation Paid from Federal Funds/Private Grants for the purposes of child nutrition.
- Reporting Entity will pay the State’s Contribution rate on $100 for Federal Fund/Private Grant Contribution
- Reporting Entity will pay the current Federal TRS-Care contribution rate on $100

Example 3

IF there are food service workers who are already paid from another federal or private grant source, and the amount of salary remaining is not enough to allocate the proper percentage from the Child Nutrition Reimbursement, the RE will be required to account for the remaining Child Nutrition funds by allocating them to other food service employees.

Statutory Minimum Contribution

The purpose of the Statutory Minimum Contribution is to report on a monthly basis the state contribution on the salary paid above the state minimum salary.

General Information

Annually, the Comptroller of Public Accounts certifies to TRS:

1. the effective tax rate for school district maintenance and operation revenues for each school district in the state for the immediately preceding tax year.
2. the statewide average effective tax rate for school district maintenance and operation revenues for the immediately preceding tax year.
If the reporting entity’s effective tax rate for maintenance and operation revenues for the tax year that ended in the preceding school year equals or exceeds 125 percent of the statewide average effective tax rate for school district maintenance and operation revenues for that tax year, Statutory Minimum Reports and contributions are not required.

Members on Whom the Statutory Minimum Contribution is Due
Members employed as teachers, full-time librarians, full-time counselors or full-time nurses.

Members who would have been entitled to the state minimum salary under former Section 16.056 of the Texas Education Code, as that section existed on January 1, 1995.

State Minimum Salary Schedules
For classroom teachers, full-time librarians, full-time counselors and full-time nurses, the state minimum salary is as provided by the Texas Education Agency (TEA). See Table 1. The term of the contract is 10 months for a maximum of 187 days of service.

Note: Districts of Innovation will use the 187 day salary schedule for classroom teachers, full-time librarians, full-time counselors and full-time nurses. The state minimum salary cannot be reduced for contracts that are less than 187 days.

For other members employed who would have been entitled to the state minimum salary under former Section 16.056 of the Texas Education Code, as that section existed on January 1, 1995, the state minimum salary schedule is the same schedule provided by TEA for teachers, full-time librarians, counselors, and nurses. Table 2 and Table 3 have been updated based on the new salary schedule provided by TEA.

Table 4 contains information on those employees who would have been entitled to the state minimum salary under former Section 16.056 of the Texas Education Code, as that section existed on January 1, 1995. It is the Reporting Entity’s responsibility to classify positions based on the categories listed on Table 4. Once a position has been classified, the reporting entity must apply the criteria consistently based on position, not based on the person filling the position.

Salary step schedule information is made available to assist independent school districts and charter schools with calculating the Statutory Minimum contribution. The information provided by TRS may not be based on the most recent salary schedule provided by TEA. If the salary schedule has been updated by the Commissioner of Education, it is the RE’s responsibility to pay the state contribution on amounts paid to the employee in excess of the current state minimum salary schedule.
State Minimum Salary – More than 187 day contracts

FY 2019 and Prior-

- The state minimum salary cannot be increased to offset the increase in salary if additional days are worked in the contract by employees who are subject to the current state minimum salary schedule (teachers, counselors, librarians, and nurses (table 1).
- For employees who would have been subject to 16.056 as of January 1, 1995, employers are allowed to increase the state minimum salary if additional days are worked in the contract.

FY 2020-

- Employers can increase the state minimum salary for employees on Table 1 to offset salary due to additional days in the contract beginning with the September 2019 TRS reports. (See Example 8 on page 67)
- For Table 1 employees whose contracts are less than 187 days (such as districts of innovation), the state minimum salary cannot be reduced lower than the TEA salary schedule. TEA requires employers to pay the established State Minimum salary, which is based on 187 days, even if the full year contract is fewer than 187 days. For example, a District of Innovation whose contracts are 183 days must still pay the state minimum salary per the TEA schedule.
- The employer has the option of implementing this change in FY2020 or waiting until FY2021. If choosing to implement this change in FY2020, TRS recommends implementing in the beginning of the fiscal year and applying it consistently through the entire FY2020.

FY 2021-

- Beginning with the September 2020 TRS reports (FY2021), all employers for whom the statutory minimum contribution is due shall be required to increase the state minimum salary of employees if additional days are worked in the contract. (See Example 8 on page 67)
- For Table 1 employees whose contracts are less than 187 days (such as districts of innovation), the state minimum salary cannot be reduced lower than the TEA salary schedule. TEA requires employers to pay the established State Minimum salary, which is based on 187 days, even if the full year contract is fewer than 187 days. For example, a District of Innovation whose contracts are 183 days must still pay the state minimum salary per the TEA schedule.
• Delaying this requirement until FY2021 will allow time for programming changes by software providers, if necessary.
• This requirement change applies to TRS Reporting purposes and does not require the employer to pay the employee more than the state minimum salary set by TEA.

Definitions of Terms Used in the Statutory Minimum Calculation

• State Contribution Rate — The State contribution rate for the Teacher Retirement system is set by the Texas Legislature. See Current Contribution rates
• Salary Dock — A deduction from salary for unpaid sick leave or personal leave days. Subtract any salary docks from the state minimum salary and the eligible TRS gross compensation.
• TRS Salary (Eligible TRS Gross Compensation) — Creditable Compensation paid for services performed:
  o As a teacher, full-time librarian, counselor, or nurse; OR
  o In a position covered under former Section 16.056* of the Texas Education Code (i.e., superintendent, principal, administrative officer, instructional officer, diagnostician, etc.); *This section was repealed by the 74th Legislature (1995). It is only valid for the purpose of this report.
  PLUS
  o Any supplemental pay for duties that are part of a particular position that is subject to the state minimum salary. Examples include, but are not limited to: stipends for sponsorship, UIL activities, coaching duties, tutorial assignments.
• Reporting Entity Contribution — The reporting entity payment of the state contribution due on salary paid above the state minimum salary.
• Salary Paid Above State Minimum Salary — Determined by subtracting the state minimum salary from the Eligible TRS Gross Compensation. The reporting entity must pay the state contribution on the total amount of salary paid above the state minimum salary.
• Annual TRS Salary and Annual State Minimum salaries- salaries should divided by the appropriate number of months in the term of payment of the contract (generally 10, 11, or 12 months).

Wholly Separate Positions
Payment for duties that constitute a “wholly separate” job are excluded from the TRS salary for the purpose of this report.
Examples include, but are not limited to driving a school bus when not part of an employee’s primary contract, maintenance work, custodial work, teaching summer school.

- Teacher who accepts a morning bus route- the bus route is likely a wholly separate position and not subject to Statutory Minimum Contribution.
- Coach who is required to drive the bus to games as a part of their contract, the bus driving is considered duties of their job and therefore subject to the Statutory Minimum Contribution.

If the answer to any one of the following questions is “Yes,” then it is probable that the additional duties are part of the duties of “the particular job” subject to the State Minimum Salary Schedule and do not constitute a “wholly separate” job. Therefore, include the salary paid for the additional duties in TRS salary.

1. Are the additional duties required of the person because the person has a job that is subject to the State Minimum Salary Schedule?
2. Are the additional duties contained in the same written contract or oral agreement or in an amendment to that contract or agreement by which the person was originally employed in a job that is subject to the State Minimum Salary Schedule?
3. Are the additional duties customarily or exclusively assigned to or performed by a person having a job that is subject to the State Minimum Salary Schedule?
4. Are the additional duties so closely related to the job held by the person subject to the State Minimum Salary Schedule that it is unreasonable to think of them as standing alone as a separate job independent of the primary job?
5. Are the additional duties an integral part of a primary job subject to the State Minimum Salary Schedule?
6. Are the additional duties conditioned upon the person having a job subject to the State Minimum Salary Schedule?

If an employee, who is employed in a position subject Statutory Minimum, also has a wholly separate position. The entity must two separate ED 40 records and two RP 20 records (one for each position).
Table 1- State Minimum Salary Schedule

<table>
<thead>
<tr>
<th>Years of Experience Credited (Step)</th>
<th>Annual Salary-10 Month Contract</th>
<th>Daily Rate of Pay for 187 Day Contract</th>
<th>Paid in 10 Monthly Installments</th>
<th>Paid in 11 Monthly Installments</th>
<th>Paid in 12 Monthly Installments</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>33,660</td>
<td>180.00</td>
<td>3366</td>
<td>3,060.00</td>
<td>2,805.00</td>
</tr>
<tr>
<td>1</td>
<td>34,350</td>
<td>183.904</td>
<td>3439</td>
<td>3,126.36</td>
<td>2,865.83</td>
</tr>
<tr>
<td>2</td>
<td>35,100</td>
<td>187.701</td>
<td>3510</td>
<td>3,190.91</td>
<td>2,925.00</td>
</tr>
<tr>
<td>3</td>
<td>35,830</td>
<td>191.504</td>
<td>3583</td>
<td>3,257.27</td>
<td>2,985.83</td>
</tr>
<tr>
<td>4</td>
<td>37,350</td>
<td>199.733</td>
<td>3735</td>
<td>3,395.45</td>
<td>3,112.50</td>
</tr>
<tr>
<td>5</td>
<td>38,880</td>
<td>207.914</td>
<td>3888</td>
<td>3,534.55</td>
<td>3,240.00</td>
</tr>
<tr>
<td>6</td>
<td>40,410</td>
<td>216.096</td>
<td>4041</td>
<td>3,673.64</td>
<td>3,367.50</td>
</tr>
<tr>
<td>7</td>
<td>41,830</td>
<td>223.690</td>
<td>4183</td>
<td>3,802.73</td>
<td>3,485.83</td>
</tr>
<tr>
<td>8</td>
<td>43,170</td>
<td>230.856</td>
<td>4317</td>
<td>3,924.55</td>
<td>3,597.50</td>
</tr>
<tr>
<td>9</td>
<td>44,440</td>
<td>237.647</td>
<td>4444</td>
<td>4,040.00</td>
<td>3,703.33</td>
</tr>
<tr>
<td>10</td>
<td>45,630</td>
<td>244.011</td>
<td>4563</td>
<td>4,148.18</td>
<td>3,802.50</td>
</tr>
<tr>
<td>11</td>
<td>46,670</td>
<td>250.107</td>
<td>4667</td>
<td>4,251.82</td>
<td>3,897.50</td>
</tr>
<tr>
<td>12</td>
<td>47,820</td>
<td>255.882</td>
<td>4785</td>
<td>4,350.00</td>
<td>3,987.50</td>
</tr>
<tr>
<td>13</td>
<td>48,850</td>
<td>261.230</td>
<td>4885</td>
<td>4,440.91</td>
<td>4,070.83</td>
</tr>
<tr>
<td>14</td>
<td>49,810</td>
<td>266.364</td>
<td>4981</td>
<td>4,528.18</td>
<td>4,150.83</td>
</tr>
<tr>
<td>15</td>
<td>50,710</td>
<td>271.176</td>
<td>5071</td>
<td>4,610.00</td>
<td>4,225.83</td>
</tr>
<tr>
<td>16</td>
<td>51,570</td>
<td>275.775</td>
<td>5157</td>
<td>4,688.18</td>
<td>4,297.50</td>
</tr>
<tr>
<td>17</td>
<td>52,370</td>
<td>280.053</td>
<td>5237</td>
<td>4,760.91</td>
<td>4,364.17</td>
</tr>
<tr>
<td>18</td>
<td>53,140</td>
<td>284.171</td>
<td>5314</td>
<td>4,830.91</td>
<td>4,428.33</td>
</tr>
<tr>
<td>19</td>
<td>53,860</td>
<td>288.021</td>
<td>5386</td>
<td>4,896.36</td>
<td>4,488.33</td>
</tr>
<tr>
<td>20</td>
<td>54,540</td>
<td>291.658</td>
<td>5454</td>
<td>4,958.18</td>
<td>4,545.00</td>
</tr>
</tbody>
</table>

Note: Ten-month contract for teachers, full-time librarians, full-time counselors, and full-time nurses consisting of 187 days.
Table 2 – State Minimum Salary Schedule

For Members who would have been entitled to the Minimum Salary under former Section 16.056, Education Code on January 1, 1995

<table>
<thead>
<tr>
<th>Years of Experience Credited (Step)</th>
<th>Term of Contract = Term of Pay</th>
<th>Term of Pay = 12 Months</th>
<th>Term of Pay = 12 Months</th>
<th>Annual State Minimum Salaries</th>
<th>Annual State Minimum Salaries2</th>
<th>Annual State Minimum Salaries3</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>3,366.00</td>
<td>2,805.00</td>
<td>3,085.50</td>
<td>33,660.00</td>
<td>37,026.00</td>
<td>40,392.00</td>
</tr>
<tr>
<td>1</td>
<td>3,439.00</td>
<td>2,865.83</td>
<td>3,152.47</td>
<td>34,710.00</td>
<td>37,929.00</td>
<td>41,768.00</td>
</tr>
<tr>
<td>2</td>
<td>3,510.00</td>
<td>2,925.90</td>
<td>3,217.50</td>
<td>35,760.00</td>
<td>38,830.00</td>
<td>42,120.00</td>
</tr>
<tr>
<td>3</td>
<td>3,583.00</td>
<td>2,985.83</td>
<td>3,284.47</td>
<td>36,810.00</td>
<td>39,731.00</td>
<td>42,996.00</td>
</tr>
<tr>
<td>4</td>
<td>3,735.00</td>
<td>3,112.50</td>
<td>3,423.75</td>
<td>37,860.00</td>
<td>40,885.00</td>
<td>44,820.00</td>
</tr>
<tr>
<td>5</td>
<td>3,908.00</td>
<td>3,240.00</td>
<td>3,564.00</td>
<td>38,910.00</td>
<td>41,768.00</td>
<td>46,056.00</td>
</tr>
<tr>
<td>6</td>
<td>4,041.00</td>
<td>3,367.50</td>
<td>3,704.25</td>
<td>40,010.00</td>
<td>44,551.00</td>
<td>48,492.00</td>
</tr>
<tr>
<td>7</td>
<td>4,131.00</td>
<td>3,485.83</td>
<td>3,834.47</td>
<td>41,160.00</td>
<td>46,291.00</td>
<td>50,196.00</td>
</tr>
<tr>
<td>8</td>
<td>4,317.00</td>
<td>3,597.50</td>
<td>3,957.25</td>
<td>43,310.00</td>
<td>47,847.00</td>
<td>51,804.00</td>
</tr>
<tr>
<td>9</td>
<td>4,444.00</td>
<td>3,703.33</td>
<td>4,073.67</td>
<td>44,440.00</td>
<td>48,984.00</td>
<td>53,378.00</td>
</tr>
<tr>
<td>10</td>
<td>4,563.00</td>
<td>3,802.50</td>
<td>4,182.75</td>
<td>45,630.00</td>
<td>50,193.00</td>
<td>55,756.00</td>
</tr>
<tr>
<td>11</td>
<td>4,677.00</td>
<td>3,897.50</td>
<td>4,287.25</td>
<td>46,770.00</td>
<td>51,447.00</td>
<td>56,124.00</td>
</tr>
<tr>
<td>12</td>
<td>4,785.00</td>
<td>3,987.50</td>
<td>4,386.25</td>
<td>47,920.00</td>
<td>52,635.00</td>
<td>57,420.00</td>
</tr>
<tr>
<td>13</td>
<td>4,885.00</td>
<td>4,090.83</td>
<td>4,477.90</td>
<td>49,060.00</td>
<td>53,735.00</td>
<td>58,620.00</td>
</tr>
<tr>
<td>14</td>
<td>4,981.00</td>
<td>4,150.83</td>
<td>4,565.92</td>
<td>49,810.00</td>
<td>54,791.00</td>
<td>59,772.00</td>
</tr>
<tr>
<td>15</td>
<td>5,071.00</td>
<td>4,225.83</td>
<td>4,648.42</td>
<td>50,710.00</td>
<td>55,781.00</td>
<td>60,820.00</td>
</tr>
<tr>
<td>16</td>
<td>5,157.00</td>
<td>4,297.50</td>
<td>4,727.25</td>
<td>51,570.00</td>
<td>56,727.00</td>
<td>61,884.00</td>
</tr>
<tr>
<td>17</td>
<td>5,237.00</td>
<td>4,364.17</td>
<td>4,800.58</td>
<td>52,370.00</td>
<td>57,607.00</td>
<td>62,944.00</td>
</tr>
<tr>
<td>18</td>
<td>5,314.00</td>
<td>4,428.33</td>
<td>4,871.17</td>
<td>53,140.00</td>
<td>58,454.00</td>
<td>63,768.00</td>
</tr>
<tr>
<td>19</td>
<td>5,386.00</td>
<td>4,488.13</td>
<td>4,937.17</td>
<td>54,160.00</td>
<td>59,246.00</td>
<td>64,612.00</td>
</tr>
<tr>
<td>20</td>
<td>5,454.00</td>
<td>4,545.00</td>
<td>4,999.50</td>
<td>54,540.00</td>
<td>59,994.00</td>
<td>65,448.00</td>
</tr>
</tbody>
</table>
Table 3- State Minimum Salary Schedule

Table 3 2019-2020 State Minimum Salary Daily Rate Schedule
for Members who would have been entitled to the Minimum Salary under
former Section 16.056, Education Code on January 1, 1995

<table>
<thead>
<tr>
<th>Years of Experience Credited (Step)</th>
<th>10 Month 183-201 days</th>
<th>11 Month 202-206 Days</th>
<th>11 Month 207-219 Days</th>
<th>12 Month 220-225 Days</th>
<th>12 Month 226+ Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>183.934</td>
<td>183.297</td>
<td>178.870</td>
<td>183.600</td>
<td>178.726</td>
</tr>
<tr>
<td>1</td>
<td>187.923</td>
<td>187.272</td>
<td>182.749</td>
<td>187.582</td>
<td>182.602</td>
</tr>
<tr>
<td>2</td>
<td>191.803</td>
<td>191.139</td>
<td>186.522</td>
<td>191.455</td>
<td>186.372</td>
</tr>
<tr>
<td>3</td>
<td>195.792</td>
<td>195.114</td>
<td>190.401</td>
<td>195.436</td>
<td>190.248</td>
</tr>
<tr>
<td>4</td>
<td>204.098</td>
<td>203.391</td>
<td>198.478</td>
<td>203.727</td>
<td>198.319</td>
</tr>
<tr>
<td>5</td>
<td>212.459</td>
<td>211.723</td>
<td>206.609</td>
<td>212.073</td>
<td>206.442</td>
</tr>
<tr>
<td>6</td>
<td>220.820</td>
<td>220.054</td>
<td>214.739</td>
<td>220.418</td>
<td>214.566</td>
</tr>
<tr>
<td>7</td>
<td>228.579</td>
<td>227.787</td>
<td>222.285</td>
<td>228.164</td>
<td>222.106</td>
</tr>
<tr>
<td>8</td>
<td>235.902</td>
<td>235.084</td>
<td>229.406</td>
<td>235.473</td>
<td>229.221</td>
</tr>
<tr>
<td>9</td>
<td>242.842</td>
<td>242.000</td>
<td>236.155</td>
<td>242.400</td>
<td>235.965</td>
</tr>
<tr>
<td>10</td>
<td>249.344</td>
<td>248.480</td>
<td>242.478</td>
<td>248.891</td>
<td>242.283</td>
</tr>
<tr>
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<td>254.688</td>
<td>248.536</td>
<td>255.109</td>
<td>248.336</td>
</tr>
<tr>
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<td>260.569</td>
<td>254.275</td>
<td>261.000</td>
<td>254.071</td>
</tr>
<tr>
<td>13</td>
<td>266.940</td>
<td>266.015</td>
<td>259.589</td>
<td>266.455</td>
<td>259.381</td>
</tr>
<tr>
<td>14</td>
<td>272.186</td>
<td>271.243</td>
<td>264.691</td>
<td>271.691</td>
<td>264.478</td>
</tr>
<tr>
<td>15</td>
<td>277.104</td>
<td>276.144</td>
<td>269.473</td>
<td>276.600</td>
<td>269.257</td>
</tr>
<tr>
<td>16</td>
<td>281.803</td>
<td>280.827</td>
<td>274.043</td>
<td>281.291</td>
<td>273.823</td>
</tr>
<tr>
<td>17</td>
<td>286.175</td>
<td>285.183</td>
<td>278.295</td>
<td>285.655</td>
<td>278.071</td>
</tr>
<tr>
<td>18</td>
<td>290.383</td>
<td>289.376</td>
<td>282.386</td>
<td>289.855</td>
<td>282.159</td>
</tr>
<tr>
<td>19</td>
<td>294.317</td>
<td>293.297</td>
<td>286.213</td>
<td>293.782</td>
<td>285.982</td>
</tr>
<tr>
<td>20</td>
<td>0.000</td>
<td>297.000</td>
<td>289.826</td>
<td>297.491</td>
<td>289.593</td>
</tr>
</tbody>
</table>

**NOTE: USE THE DAILY RATE OF PAY BASED ON THE NUMBER OF DAYS IN THE FULL CONTRACT.
DO NOT USE THE NUMBER OF DAYS REMAINING IN THE CONTRACT IF A PERSON BEGINS WORK AFTER THE YEAR HAS BEGUN.**
Table 4- Positions Subject to Statutory Minimum Contribution under former Section 16.056

It is the Reporting Entity’s responsibility to classify positions based on the categories listed on Table 4. Once a position has been classified, the reporting entity must apply the criteria consistently based on position, not based on the person filling the position.

PER SECTION 16.056 OF THE TEXAS EDUCATION CODE,
THE FOLLOWING POSITIONS WERE ENTITLED TO THE MINIMUM MONTHLY SALARY AS THIS SECTION EXISTED ON JANUARY 1, 1995

<table>
<thead>
<tr>
<th>Position</th>
<th>Educational Diagnostician</th>
</tr>
</thead>
<tbody>
<tr>
<td>Superintendent</td>
<td>Physical Therapist</td>
</tr>
<tr>
<td>Instructional/Admin. Officer</td>
<td></td>
</tr>
<tr>
<td>Key specialist or director of a</td>
<td></td>
</tr>
<tr>
<td>major instructional program or</td>
<td></td>
</tr>
<tr>
<td>group</td>
<td></td>
</tr>
<tr>
<td>Administrative Officer</td>
<td>Occupational Therapist</td>
</tr>
<tr>
<td>Assistant to superintendent or</td>
<td></td>
</tr>
<tr>
<td>high grade administrative officer</td>
<td></td>
</tr>
<tr>
<td>works in administrative capacity</td>
<td></td>
</tr>
<tr>
<td>in personnel, business,</td>
<td></td>
</tr>
<tr>
<td>accounting, planning, research,</td>
<td></td>
</tr>
<tr>
<td>etc.</td>
<td></td>
</tr>
<tr>
<td>Principal</td>
<td>Physician, M.D.</td>
</tr>
<tr>
<td>(part-time, full time, or assistant)</td>
<td></td>
</tr>
<tr>
<td>School Social Worker</td>
<td>Psychological Associate,</td>
</tr>
<tr>
<td></td>
<td>Bachelor’s/Master’s Degree</td>
</tr>
</tbody>
</table>

AG’s Ruling Concerning the Statutory Minimum Contribution

In 2008, the Texas Attorney General’s Office issued an opinion (Opinion No. GA-0641) addressing the proper statutory minimum salaries to be used in calculating required contributions by school districts to the Teacher Retirement System for compensation above the statutory minimum salary. The opinion upheld the use of the statutory minimum salaries that were then posted on the Texas Education Agency website.

If your district has been using Table 1 and Table 2 for the purpose of the Statutory Minimum contribution calculation, your district is in compliance and no change is required.

As a reminder, Table 1 is for teachers, full-time counselors, librarians, and nurses. Table 2 is for those employees who would have been entitled to the minimum salary under former Section 16.056 of the Texas Education Code, as it existed on January 1, 1995.
Revised 07/2019

If your district has not been using Table 1 and Table 2 for the purpose of the Statutory Minimum contribution calculation contact TRS. All Statutory Minimum contributions must be corrected and all additional amounts, plus interest as indicated in Section 825.408 of the Texas Government Code, must be submitted to TRS immediately. The current interest amount is 10% and is compounded for each month the employer’s contributions were withheld.

Statutory Minimum Calculation Examples- Table 1 Employees (Teacher, Librarian, Nurse, Counselor)

All examples are based on the FY 2020 State Contribution Rate, 7.5%. For the current State Contribution rate go to the Contribution Rate page on the TRS Website.

**Example 1**

A 10-month teacher on Step 4 is hired for 187 days at a salary of $37,350.00 to be paid over 12 months. Refer to Table 1 for annual and monthly state minimum salary.

<table>
<thead>
<tr>
<th>Monthly State Minimum Salary</th>
<th>$37,350 ÷ 12 = $3,112.50</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly TRS Salary</td>
<td>$48,000 ÷ 12 = $4,000.00</td>
</tr>
<tr>
<td>Salary Paid Above State Minimum Salary</td>
<td>$4,000 - $3,112.50 = $887.50</td>
</tr>
<tr>
<td>RE Statutory Minimum Contribution</td>
<td>$887.50 × 7.5% = $66.56400</td>
</tr>
</tbody>
</table>

**Example 2**

The teacher in Example #1 terminated February 1 after having worked 110 days of the 187 day contract. Term of payment is 5 months.

1. Calculate the Daily Rate for the State Minimum Salary and TRS Salary

<table>
<thead>
<tr>
<th>State Minimum Salary DAILY rate</th>
<th>$37,350 ÷ 187 = $199.733</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRS Salary DAILY rate</td>
<td>$48,000 ÷ 187 = $256.68</td>
</tr>
</tbody>
</table>

2. Calculate the Annual Salaries based on number of days actually worked in the contract

<table>
<thead>
<tr>
<th>State Minimum Salary for 110 Days</th>
<th>$199.73 × 110 = $21,970.30</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRS Salary for 110 Days</td>
<td>$256.68 × 110 = $28,234.80</td>
</tr>
</tbody>
</table>

3. Calculate Total Salary Paid above State Minimum and Total Contribution for 110 days

<table>
<thead>
<tr>
<th>TOTAL Salary paid above State Minimum Salary for 110 Days</th>
<th>$28,234.80 - $21,970.30 = $6,264.50</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL Statutory Minimum Contribution Due</td>
<td>$6,264.50 × 7.5% = $469.84</td>
</tr>
</tbody>
</table>
4. Calculate Amount of Salary Above State Minimum and Contribution that has been reported to date

| Amount of Salary paid above State Minimum Salary reported to date | $887.50 × 5 = $4,437.50 |
| Amount of Statutory Minimum Contribution reported to date | $4,437.50 × 7.5% = $332.81 |

5. Calculate remaining amount of Salary Above State Minimum and Contribution to be reported

| Remaining Salary paid above State Minimum Salary for 110 Days | $6,264.50 - $4,437.50 = $1,827 |
| TOTAL Statutory Minimum Contribution Due | $1,827 × 7.5% = $137.03 |

**Example 3**

*Contract Beginning in Mid-Year.* A librarian on Step 6 is hired for the remaining 95 days of a 187 day contract at a salary of $48,000.00 to be paid over 7 months (February – August). Refer to *Table 1* for annual and monthly state minimum salary.

1. Calculate the Monthly State Minimum Salary based on 95 days in the contract, paid over 7 months

| State Minimum Salary Daily Rate | $40,410 ÷ 187 = $216.096 |
| State Minimum Salary for term of contract | $216.10 (x) 95 = $20,529.50 |
| Monthly State Minimum Salary | $20,529.50 (÷) 7 = $2,932.79 |

2. Calculate the TRS Salary based on 95 days in the contract, paid over 7 months

| TRS Salary Daily Rate of Pay | $48,000.00 (÷) 187 = $256.68 |
| TRS Salary for Term of Contract | $256.68 (x) 95 = $24,384.60 |
| Monthly TRS Salary | $24,384.60 (÷) 7 = $3,483.51 |
3. Calculate the Monthly Salary paid Above State Minimum and the Statutory Minimum Contribution

<table>
<thead>
<tr>
<th>Monthly Salary Above State Minimum Salary</th>
<th>$3,483.51 - $2,932.79 = $550.72</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly RE Statutory Minimum Contribution</td>
<td>$550.72 (x) 7.5% = $41.30</td>
</tr>
</tbody>
</table>

**Example 4**

*Employment on a Continuing Basis for Less than Full Time:* A 10-month teacher on Step 3 is hired for 50% time for 187 days. With a salary of $20,000.00 paid over 12 months. Refer to Table 1 for annual and monthly state minimum salary.

<table>
<thead>
<tr>
<th>Annual State Minimum Salary for 50% Employment</th>
<th>$35,830 ÷ 2 = $17,915</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly State Minimum Salary</td>
<td>$17,915 ÷ 12 = $1,492.92</td>
</tr>
<tr>
<td>Monthly TRS Salary</td>
<td>$20,000 ÷ 12 = $1,666.67</td>
</tr>
<tr>
<td>Salary Paid Above State Minimum Salary</td>
<td>$1,666.67 - $1,492.92 = $173.75</td>
</tr>
<tr>
<td>RE Statutory Minimum Contribution</td>
<td>$173.75 × 7.5% = $13.03</td>
</tr>
</tbody>
</table>

**Example 5**

*Salary Reduction for Full Day’s Pay:* A 10-month full-time librarian on Step 7 is hired for 187 days. With a salary of $47,000.00 to be paid over 12 months. The employee’s monthly TRS salary and the state minimum salary are reduced due to one unpaid day in March. Refer to Table 1 for annual and monthly state minimum salary.

1. Calculate the Reduced Monthly State Minimum Salary for March

<table>
<thead>
<tr>
<th>State Minimum Salary DAILY Rate</th>
<th>$41,830 ÷ 187 = $223.689</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly State Minimum Salary</td>
<td>$41,830 ÷ 12 = $3,485.83</td>
</tr>
</tbody>
</table>

2. Calculate the Reduced Monthly TRS Salary for March

<table>
<thead>
<tr>
<th>TRS Salary DAILY Rate</th>
<th>$47,000 ÷ 187 = $251.337</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly TRS Salary</td>
<td>$47,000 ÷ 12 = $3,916.67</td>
</tr>
<tr>
<td>Reduced Monthly TRS Salary</td>
<td>$3,916.67 - $251.337 = $3,665.33</td>
</tr>
</tbody>
</table>
3. Calculate the Salary Paid Above State Minimum and Contribution

| Salary Paid Above State Minimum Salary | $3,665.33 - $3,262.14 = $403.19 |
| RE Statutory Minimum Contribution     | $403.19 × 7.5% = $30.24       |

**Example 6**

*Salary Reduction at a Fixed Rate of Pay:* A 10-month nurse on Step 10 is hired for 187 days; with a salary of $49,500 to be paid over 12 months. In February, the employee’s monthly TRS salary and the state minimum salary are reduced for 2 days at a fixed amount of $60.00 per day. Refer to Table 1 for annual and monthly state minimum salary.

1. Calculate the *Reduced* Monthly State Minimum Salary for February

| Monthly State Minimum Salary | $45,630 ÷ 12 = $3,802.50 |
| Reduced Monthly State Minimum Salary | $3,802.50 - $120 = $3,682.50 |

2. Calculate the *Reduced* Monthly TRS Salary for February

| Monthly TRS Salary | $49,500 ÷ 12 = $4,125 |
| Reduced Monthly TRS Salary | $4,125 - $120 = $4,005 |

3. Calculate the Salary Paid Above State Minimum and Contribution

| Salary Paid Above State Minimum Salary | $4,005 - $3,682.50 = $322.50 |
| RE Statutory Minimum Contribution     | $322.50 × 7.5% = $24.19       |

**Example 7**

*Multiple Months of Salary Paid in One Month:* A 10-month teacher on Step 2 hired for 187 days; with a salary of $39,000.00 to be paid over 12 months. Refer to Table 1 for annual and monthly state minimum salary.

**Calculation for One Month:**

| Monthly State Minimum Salary | $35,100 ÷ 12 = $2,925 |
| Monthly TRS Salary           | $39,000 ÷ 12 = $3,250 |
| Salary Paid Above State Minimum Salary | $3,250 - $2,925 = $325 |
| RE Statutory Minimum Contribution     | $325 × 7.5% = $24.38       |
Calculation for Four Months:

The employee fulfilled the contract, terminated May 31, and is paid the balance of the contract (May, June, July and August).

The monthly state minimum salary is to be increased by the same number of months being paid.

<table>
<thead>
<tr>
<th>Monthly State Minimum Salary</th>
<th>$2,925 × 4 = $11,700</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly TRS Salary</td>
<td>$3,250 × 4 = $13,000</td>
</tr>
<tr>
<td>Salary Paid Above State Minimum Salary</td>
<td>$13,000 - $11,700 = $1,300</td>
</tr>
<tr>
<td>RE Statutory Minimum Contribution</td>
<td>$1,300 × 7.5% = $97.50</td>
</tr>
</tbody>
</table>

Example 8

A Counselor it hired on Step 10 is hired for a 206 day contract. With a salary of $66,250.00 to be paid over 12 months. The state minimum salary daily rate is $244.011 (refer to Table 1).

<table>
<thead>
<tr>
<th>Annual State Minimum Salary</th>
<th>$244.011 × 206 = $50,266.27</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly State Minimum Salary</td>
<td>$50,266.27 ÷ 12 = $4,188.86</td>
</tr>
<tr>
<td>Monthly TRS Salary</td>
<td>$66,250 ÷ 12 = $5,520.83</td>
</tr>
<tr>
<td>Salary Paid Above State Minimum Salary</td>
<td>$5,520.83 - $4,188.86 = $1,331.97</td>
</tr>
<tr>
<td>RE Statutory Minimum Contribution</td>
<td>$1,331.97 × 7.5% = $99.90</td>
</tr>
</tbody>
</table>

Statutory Minimum Calculation Examples- Table 2 Employees (Positions covered under former Section 16.056)

Example 9

Standard 11-Month Contract Paid in 11 Months: An 11-month administrative officer on Step 9 is hired for 202 days at a salary of $54,000.00 to be paid over 11 months. Refer to Table 2 for monthly and annual state minimum salary.

<table>
<thead>
<tr>
<th>Monthly State Minimum Salary</th>
<th>$48,884 ÷ 11 = $4,444</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly TRS Salary</td>
<td>$54,000 ÷ 11 = $4,909.09</td>
</tr>
<tr>
<td>Salary Paid Above State Minimum Salary</td>
<td>$4,909.09 - $4,444 = $465.09</td>
</tr>
<tr>
<td>RE Statutory Minimum Contribution</td>
<td>$465.09 × 7.5% = $34.88</td>
</tr>
</tbody>
</table>
Example 10

Non-Standard 11-Month Contract, Paid in 12 Months: An 11-month (202 day) principal on Step 8 is hired for 215 days. With a salary of $65,500.00 to be paid over 12 months. The state minimum salary daily rate is $235.084 (refer to Table 3).

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual State Minimum Salary</td>
<td>$235.084 × 215 = $50,543.06</td>
</tr>
<tr>
<td>Monthly State Minimum Salary</td>
<td>$50,543.06 ÷ 12 = $4,211.92</td>
</tr>
<tr>
<td>Monthly TRS Salary</td>
<td>$65,500 ÷ 12 = $5,458.33</td>
</tr>
<tr>
<td>Salary Paid Above State Minimum Salary</td>
<td>$5,458.33 - $4,211.92 = $1,246.41</td>
</tr>
<tr>
<td>RE Statutory Minimum Contribution</td>
<td>$1,246.41 × 7.5% = $93.48</td>
</tr>
</tbody>
</table>

Example 11

Standard 12-Month Contract, Paid in 12 Months: A 12-month administrative officer on Step 10 is hired for 226 days. With a salary of $59,500.00 to be paid over 12 months. Refer to Table 2 for monthly and annual state minimum salary.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly State Minimum Salary</td>
<td>$57,420.00 ÷ 12 = $4,785.00</td>
</tr>
<tr>
<td>Monthly TRS Salary</td>
<td>$59,500 ÷ 12 = $4,958.33</td>
</tr>
<tr>
<td>Salary Paid Above State Minimum Salary</td>
<td>$4,958.33 - $4,785.00 = $173.33</td>
</tr>
<tr>
<td>RE Statutory Minimum Contribution</td>
<td>$173.33 × 7.5% = $13.00</td>
</tr>
</tbody>
</table>

Example 12

Non-Standard 12-Month Contract, Paid in 12 Months: A 12-month, 226 day superintendent on Step 10 is hired for 236 days. With a salary of $66,250.00 to be paid over 12 months. The state minimum salary daily rate is $242.283 (refer to Table 3).

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual State Minimum Salary</td>
<td>$242.283 × 236 = $57,178.79</td>
</tr>
<tr>
<td>Monthly State Minimum Salary</td>
<td>$57,178.79 ÷ 12 = $4,764.90</td>
</tr>
<tr>
<td>Monthly TRS Salary</td>
<td>$66,250 ÷ 12 = $5,520.83</td>
</tr>
<tr>
<td>Salary Paid Above State Minimum Salary</td>
<td>$5,520.83 - $4,764.90 = $755.93</td>
</tr>
<tr>
<td>RE Statutory Minimum Contribution</td>
<td>$755.93 × 7.5% = $56.69</td>
</tr>
</tbody>
</table>
Statutory Minimum Calculation Examples - Salary Paid from Federal Fund/Private Grant

The total salary paid from a federal fund or private grant must be reported on the RP 20 under Eligible Compensation paid from Federal Fund/Private Grant.

If the source of funding for the employee’s salary is 100% federal, the employee will not be subject to the Statutory Minimum contribution.

The following examples indicate how salaries paid from a federal fund or private grant affect the Statutory Minimum Contribution. The examples show the calculation and reporting of the amount of salary paid above or below the state minimum salary and the contribution due, if any, when all or a portion of salary is paid from a federal fund or private grant.

**Example 13**

100% of Eligible TRS Gross Compensation is Federally Funded (GREATER than State Minimum Salary): A 12-month administrative officer on Step 10 hired for 226 days; with a salary of $63,000.00 to be paid over 12 months. Refer to Table 2 for monthly and annual state minimum salary.

<table>
<thead>
<tr>
<th>Monthly State Minimum Salary</th>
<th>$54,756 ÷ 12 = $4,563</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly TRS Salary (100% Federally Funded)</td>
<td>$63,000 ÷ 12 = $5,250</td>
</tr>
<tr>
<td>Salary Paid Above State Minimum Salary</td>
<td>$5,250 - $4,563 = $687</td>
</tr>
<tr>
<td>RE Statutory Minimum Contribution</td>
<td>NONE</td>
</tr>
<tr>
<td>Amount of State Contribution reported as Federal Fund/Private Grant</td>
<td>$5,250 × 7.5% = $393.75</td>
</tr>
</tbody>
</table>

**Example 14**

100% of Eligible TRS Gross Compensation is Federally Funded (LESS than State Minimum Salary): A 12-month administrative officer on Step 9 hired for 220 days at a salary of $44,500.00 to be paid over 12 months. Refer to Table 2 for monthly and annual state minimum salary.

<table>
<thead>
<tr>
<th>Monthly State Minimum Salary</th>
<th>$53,328 ÷ 12 = $4,444</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly TRS Salary (100% Federally Funded)</td>
<td>$44,500 ÷ 12 = $3,708.33</td>
</tr>
<tr>
<td>Salary Paid Above State Minimum Salary</td>
<td>N/A</td>
</tr>
<tr>
<td>RE Statutory Minimum Contribution</td>
<td>NONE</td>
</tr>
<tr>
<td>Amount of State Contribution reported as Federal Fund/Private Grant</td>
<td>$3,708.33 × 7.5% = $278.12</td>
</tr>
</tbody>
</table>
Example 15

75% Federally Funded Salary which is LESS than the State Minimum Salary: A teacher on Step 10 hired for 187 days; with a salary of $49,500.00 to be paid over 12 months. Refer to Table 1 for annual and monthly state minimum salary.

<table>
<thead>
<tr>
<th>Monthly State Minimum Salary</th>
<th>$45,630 ÷ 12 = $3,802.50</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly TRS Salary</td>
<td>$49,500 ÷ 12 = $4,125</td>
</tr>
<tr>
<td>75% Federally Funded ($3,093.75)</td>
<td></td>
</tr>
<tr>
<td>25% paid from Local Funds ($1,031.25)</td>
<td></td>
</tr>
<tr>
<td>Salary Paid Above State Minimum Salary</td>
<td>$4,125 - $3,802.50 = $322.50</td>
</tr>
<tr>
<td>RE Statutory Minimum Contribution</td>
<td>$322.50 × 7.5% = $24.19</td>
</tr>
<tr>
<td>Amount of State Contribution reported as Federal Fund/Private Grant</td>
<td>$3,093.75 × 7.5% = $232.03</td>
</tr>
</tbody>
</table>

The total federally funded salary will be reported on the RP 20 under Eligible Compensation paid from Federal Fund/Private Grants.

Example 16

95% Federally Funded Salary which is GREATER than the State Minimum Salary: A 12-month administrative officer on Step 2 hired for 220 days; with a salary of $49,000.00 to be paid over 12 months. Refer to Table 2 for monthly and annual state minimum salary.

<table>
<thead>
<tr>
<th>Monthly State Minimum Salary</th>
<th>$42,120 ÷ 12 = $3,510</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly TRS Salary</td>
<td>$49,000 ÷ 12 = $4,083.33</td>
</tr>
<tr>
<td>95% Federally Funded ($3,879.16)</td>
<td></td>
</tr>
<tr>
<td>5% paid from Local Funds ($204.17)</td>
<td></td>
</tr>
<tr>
<td>Salary Paid Above Federally Funded Salary (which is above State Minimum)</td>
<td>$4,083.33 - $3,879.16 = $204.17*</td>
</tr>
<tr>
<td>RE Statutory Minimum Contribution</td>
<td>$204.17 × 7.5% = $15.31</td>
</tr>
<tr>
<td>Amount of State Contribution reported as Federal Fund/Private Grant</td>
<td>$3,879.16 × 7.5% = $290.94</td>
</tr>
</tbody>
</table>

*RE Statutory Minimum Contribution is 7.5% of the difference between monthly TRS Salary and the Federally Funded Salary due to the amount paid from Federal Funds being greater than the State Minimum Salary.

The total deposit due from the RE for both Federal Fund/Private Grant and Statutory Minimum Reports = $306.25 [($15.31 (SM) + $290.94 (FG)) or 7.5% of total TRS Eligible salary (i.e., $4,083.33 × 7.5%)].
RE Public Education Employer Contribution  
(Formerly known as RE Payment for Non-OASDI Members)

Effective September 1, 2019, all non-higher Public Education employers are required to pay this contribution on all TRS eligible employees, regardless of whether the employer pays Social Security. The purpose of the Public Education Employer Contribution (EC) is to remit on a monthly basis a contribution on the total amount of eligible salary paid to members to TRS under Section 825.4035 of the Texas Government Code.

- **ISDs:** If the position is subject to the state minimum salary schedule, the EC contribution is due on the salary amount up to the state minimum salary.
- **Charter Schools:** The EC Contribution is not capped by the state minimum salary. Charters are required to pay 100% of TRS eligible salary.
- **Education Service Centers:** The EC Contribution is not capped by the state minimum salary since ESCs are not subject to Statutory Minimum. ESCs are required to pay 100% of TRS eligible salary.

RE Public Education Employer Contribution Examples
All examples are based on the FY 2020 EC Contribution Rate, 1.5%. For the current contribution rate go to the Contribution Rate page on the TRS Website.

**Example 1 (ISDs only)**
An employee’s position is subject to the state minimum salary schedule. The employee’s monthly salary is $4,000 and the State Minimum salary is $3,600.

RE Public Education Employer Contribution is calculated on the employee’s State Minimum Salary of $3,600.

| Public Education Employer Contribution | $3,600 X 1.5% = $54.00 |

**Example 2 (Charters and ESCs will use this example)**
An employee’s position is NOT subject to the State Minimum salary schedule. The employee’s monthly salary is $4,000.

RE Public Education Employer Contribution is calculated on the employee’s full TRS Eligible Salary of $4,000.

| Public Education Employer Contribution | $4,000 X 1.5% = $60.00 |
Visual Examples of Stat Min, Fed Fund and EC relationships can be found on the TRS website under the General Information Page. ISDs and Charters each have a document specific to their entity type.
Part Three

TRS Retired Employee Reporting
TRS Retired Employees

TRS Retired Employees are all employees who have retired from TRS regardless of retirement date and position held. TRS Retired Employee reporting consists of the Employment After Retirement report. Active Employees should NOT be included on this report.

Employment After Retirement Report

The purpose of the Employment after Retirement Report (ER Report) is to report, on a monthly basis, the TRS retirees returning to work. The information reported on the ER Report is not based on the reporting entity’s pay periods, the retiree’s schedule or when the retiree is paid for the work performed. It is strictly based on the actual number of hours or days the retiree has worked or was on paid leave during the calendar month. If a retiree works or is on paid leave in December, but is paid for that time in January, the time must be included on the December ER Report, not the January ER Report. This means that, in most cases, the ER report cannot be submitted to TRS until the end of the calendar month in which the work was performed or the beginning of the next month.

Reporting entities are required to report detailed information on all TRS retirees regardless of retirement dates. Reporting actual hours and actual days worked in a calendar month is required for all retirees.

TRS contributions are not withheld from the retiree’s salary.

ER Report and TEXNET Due Date

Refer to page 6 of the Payroll Manual

Individuals Reported

TRS Retirees ONLY. Please report all non-TRS retirees (including ORP retirees) using the Regular Payroll Report as a part of full payroll reporting.

ER Report Types

- ER Report
  - To report on a monthly bases the salary, time worked and any applicable contributions of all TRS retired employees.
  - Can Include ER 20, Current Month Records and ER 25/27 Prior Month Adjustment Records
- ER Adjustment Report
  - An ad hoc report used to make adjustments to previously completed report periods.
The ER Adjustment report month will default to the last completed ER report month.
- Can only include ER 25 and ER 27 records

**ER Report Components**
The ER Report consists of a detail report and a signature component.

**Detail**
Detail is used to report the employment of all TRS retirees regardless of retirement date, and any Pension Surcharge and TRS-Care Surcharge due from the employer based on the time the retiree worked that calendar month.

The Detail record types associated with the **ER Report** are:
- ER20, Current Month Record
- ER25, ER Adjustment Record – Add a previously unreported retiree
- ER27, ER Adjustment Record – Edit or Delete a previously reported record

The Detail record types associated with the **ER Adjustment** Report are:
- ER25, ER Adjustment Record – Add a previously unreported retiree
- ER27, ER Adjustment Record – Edit or Delete a previously reported record
- Please note that an ER 20 cannot be included on an ER Adjustment Report type

<table>
<thead>
<tr>
<th>ER Record Type</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>ER20 - Current Month ER Record</td>
<td>• Used to report employment information for all service and disability retirees, regardless of their retirement date</td>
</tr>
<tr>
<td></td>
<td>• If a retiree performs multiple jobs, there would only be <strong>one</strong> ER20 record submitted for each retiree under their primary position code. See position codes on <a href="#">Page 73</a>.</td>
</tr>
<tr>
<td></td>
<td>• Days Worked- must be the actual number of days worked by the employee in the report period. <strong>Cannot be scheduled days</strong>.</td>
</tr>
</tbody>
</table>
• Hours Worked- must be reported if the employee’s hours are tracked in any way. This is the total number of hours worked in the report period. Cannot be scheduled Hours.

• Zero Day Reason Code- should only be used for a report period in which the retiree did not work or use paid leave.
  o A = Accrued Pay/Not Terminated
  o C = Employee on less than 12 month pay schedule/Not Terminated
  o F = Final Pay/Terminated
  o L = Leave Without Pay

• ER Employment Type- begin on Page 75

• Employment Dates- See Page 75

• Total Gross Compensation- reported for all retirees that receive compensation within the report period. The Compensation amount should only include compensation that falls within the TRS Creditable Compensation guidelines.

• Pension Surcharge- see Page 84

• TRS-Care Surcharge- See Page 85

ER 20 – Formatting Guideline – Page 104

ER 25 – Prior Month ER Adjustment Record
• Used to ADD the retiree’s employment record to a previously complete report month that did not originally include the retiree.

• Use the ER 20 reporting guidelines above

ER 25 – Formatting Guidelines – Page 107

ER 27 – Prior Month ER Adjustment Record
• Used to EDIT or Delete the retiree’s employment record posted on a previously completed report month.

• Edit-
Must complete all “original” fields to match the ER 20 that posted

Only complete Adjustment/New Fields for data that needs to be corrected.

If adjusting one or more of the following fields, a net difference transaction needs to be reported:

a) Hours Worked Adjustment
b) Days Worked Adjustment
c) Total Gross Compensation Adjustment
d) Pension Surcharge Adjustment
e) TRS-Care Surcharge Adjustment

Delete- When deleting a record that was previously reported in error:

Must complete all “original” fields to match the ER 20 that posted

All of the following data must net to zero by entering negative values:

a) Hours Worked Adjustment
b) Days Worked Adjustment
c) Total Gross Compensation Adjustment
d) Pension Surcharge Adjustment
e) TRS-Care Surcharge Adjustment

ER Position Codes

Each retiree must be assigned one of the following position codes. Position code assignments are at the discretion of the employer.

- Professional/Administrative (01) - Examples: Chancellor, Dean, President, Superintendent, Principal, Attorney, Accountant, Director, Administrator, etc.
- Teacher, Full-Time Librarian (02)
- Support Staff-Other(03) - Examples: Aide, Clerk, Security, Maintenance, Groundskeeper, Secretary, Computer Operator, etc.
- Bus Driver (04)
- Full-Time Nurse/Counselor (05)
• Peace Officer (06)
  o “Peace Officer” means an officer commissioned under Section 37.081, Education Code, or Subchapter E, Chapter 51, Education Code. Section 37.081 authorizes the board of trustees of a school district to commission peace officers. Section 51.203 of Subchapter E authorizes the governing boards of each state institution of higher education and public technical institute to employ and commission peace officers.

• Support Staff-Food Service Worker (07)

If a retiree works in more than one position during the report month, report the retiree under the position code of the primary job.

**ER Signature Component**

- The signature component is an electronic signature.
- The signature can only be submitted by a user who has Administration or Signature authority.
- The Signature Component is used to:
  o Certify that the total number of records and all salary and contribution information submitted through the detail is accurate and complete in the reporting of all employees for that report month.
  o The RE Portal user who submits the signature is confirming that the report is accurate and complete.
- If the Signature Totals are incorrect, reject the signature page and correct the report.

REs may not remove records from the report for the sole purpose of bringing the report to complete status. If a record is causing a report to not come to a completed status the payroll reporting official should work with their RE Coach to determine a resolution.

If a reporting entity has no TRS retiree information to report for a report period. Meaning no, TRS retiree worked, took paid leave or received compensation. Then a “zero signature” page can be submitted. Use caution when clicking the box on the Submit Signature screen as it will complete the report period indicated next to the box without records. Refer to Section 3.3.3. of the RE Portal User Guide for additional information.
Creating an ER or ER Adjustment Report

Creating an ER or ER Adjustment Report instructions can be found in Section 3.2.2 of the RE Portal User Guide beginning on page 42.

Additional Resources for Completing an ER Report

In addition to the Payroll Report Manual, you may utilize the following documents when resolving report errors:

- RE Portal Tips and Processes
- Errors and Warnings List

ER/ER Adjustment Report Statuses

<table>
<thead>
<tr>
<th>Status</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rejected</td>
<td>One or more RP records within the report are Suspended with errors.</td>
</tr>
<tr>
<td>Pending</td>
<td>All of the RP Records are error free in a Valid status. Report is ready for</td>
</tr>
<tr>
<td></td>
<td>the Signature page to be reviewed and accepted if the totals are correct.</td>
</tr>
<tr>
<td>Pending</td>
<td>The RP Records are going through validation and posting to the TRS Database.</td>
</tr>
<tr>
<td>Complete</td>
<td>The RP records within the report have all posted to the TRS database. A</td>
</tr>
<tr>
<td></td>
<td>report at a Complete status cannot be deleted.</td>
</tr>
</tbody>
</table>

ER Employment Dates

Reporting ER employment dates for a school year are not based on the retiree’s contract with the employer, nor are all retirees required to be reported with employment dates of Sept. 1 – Aug. 31.

The dates should be based on the dates the retiree will be employed in a particular position and/or employment type within the TRS fiscal year. The fiscal year is Sept. 1 – Aug. 31.

If a retiree will have varying employment throughout the TRS Fiscal Year, an entity may choose to report employment dates based on the report period. As an example, employment dates on the September report period would be September 1 through September 30.
12 Month Break in Service
A retiree who retired after January 1, 2011, must have a 12-consecutive calendar month break in service before they may return to TRS-covered employment on a full-time basis without forfeiting their retirement annuity.

Those who retired effective May 31, 2019, but worked into June 2019 under the "June 15th Rule," have not fulfilled the 12-consecutive calendar month break in service necessary to return to work full-time without loss of annuity until July 1, 2020. Working even one day in June 2019 means that month does not count toward the required break in service resulting in the retiree's break beginning with the month of July 2019.

However, if the retiree's termination date was in May of 2019 and they did not work at all in the month of June 2019, they could return to work full time without losing their annuity in June of 2020 as long as they had no other TRS-covered employment during that 12 consecutive calendar month period.

If you have any questions, please contact your RE coach at 1-800-433-5734

Dual Credit Courses
Dual Credit courses allow students to earn credit for high school and college simultaneously. The employee teaching the course often performs all of the dual credit duties at one reporting entity. However, the employee may be paid by the ISD and/or the college. The following guidelines must be utilized when reporting dual credit. If the retiree performs any additional duties at the ISD or college unrelated to the dual credit course, the respective employer must report the additional time.

Example 1:

If the dual credit class is taught at the ISD, the college pays the retiree directly but no work is being performed at the college, then:

- The ISD will need to report hours/days associated with the dual credit course
- The college will report the pay. If no other work is performed at the college, then a zero day reason of “A – Accrued Pay” would be required for the system to accept the pay.
- If the retiree exceeds half-time under the ISD and no work is being performed at the college, then Pension and TRS-Care surcharges are not due by the college.
Example 2:

If the dual credit class is taught at the ISD, the college and ISD pay the retiree directly and work outside of the dual credit class is being performed at the college, then:

- The ISD will need to report pay and hours/days associated with the dual credit course
- The college will report the pay and hours/days associated with the work performed outside of the dual credit course only.
- If the retiree exceeds half-time due to the concurrent employment, then Pension and TRS-Care surcharges are due by both employers.

ER Employment Types

ER Substitute Employment

In accordance with Rule 31.1(b), Service retirees may substitute an unlimited number of days during the school year if the following two (2) criteria are met:

1. A retiree who serves on a temporary basis in the place of a current employee (employee of record)
   AND
2. The salary earned is not more than the daily rate of substitute pay as set by the employer.

ER 20-Day Substitute in a Vacancy

Effective September 1, 2016 the definition of “substitute” was updated for employment after retirement purposes ONLY.

The update allows retirees to serve in a vacant position or vacant positions for no more than 20 days in each vacant position and still be considered a “substitute” for employment after retirement purposes ONLY, provided the retiree is not serving the vacant position created by that retiree’s retirement;

Further clarification, a retiree cannot be hired as an employee to fill a vacant position and be reported as a substitute for the first 20 days; however, a retiree can be hired as a substitute and paid the substitute daily rate of pay to fill a vacant position for up to 20 days. If the retiree continues to work in the vacant position past the 20-day mark, then the retiree will need to be reported under a different employment type and will no longer be considered a substitute under TRS laws and rules. In most cases, this will cause the retiree to exceed the employment after retirement limits if the retiree has not satisfied their 12 month break in service.

Here are some examples:
Example 1

A school district creates a new para-professional position. A retiree is asked to fill that vacant position as a substitute. In this case, the retiree would be considered a substitute for the first 20 days as long as the retiree is hired as a substitute and paid the substitute daily rate of pay. If the retiree continues to work past the 20 days, then the retiree would no longer be considered a substitute. In addition, if the retiree was permanently hired into this position, the employer cannot report the retiree as a substitute for the first 20 days.

Example 2

A school district has an alternative school that is used on an as-needed basis. A student is sent to the alternative school and the district assigns a TRS retiree to teach/service the student as a substitute. Since the position is filled on an as-needed basis, this is considered a vacant position and a retiree would be reported as a substitute for the first 20 days, as long as the retiree is hired as a substitute and paid the substitute daily rate of pay. If the retiree was permanently hired into this position, the employer cannot report the retiree as a substitute for the first 20 days.

Example 3

A school district had a teacher who resigned midyear. The position is vacant and the district asked a retiree to fill the vacancy as a substitute beginning Jan. 5. After 15 days of serving as a substitute, the district hires the retiree full time beginning Feb. 1. For the 15 days in January, the retiree is reported as a substitute to TRS; however, beginning in February, the retiree can no longer be reported as a substitute because the retiree has now been hired as full time.

Additional Information for Reporting ER Substitute Employment

- Working any portion of a day as a substitute counts as working a full day for TRS purposes.
- Reporting Entities are required to report both HOURS and DAYS worked for all retirees; regardless of retirement date and employment type
- Report substitutes under the position code in which they worked. If a person works in more than one position during the report month, report the retiree under the position code of the primary job.
ER One-Half Time or Less Employment

For employment after retirement purposes ONLY, “one-half time” is defined as the equivalent of 4 clock hours for each work day in a calendar month. The total number of hours allowed for that month may be worked in any arrangement or schedule. This standard will apply to all positions, including bus drivers.

To determine available work days in the month, count every Monday thru Friday from the first to the last day in the month. Do not omit holidays or days the Reporting Entity may have been closed. The time available to work will vary from month to month due to the actual number of working days in the month.

Paid time off (sick leave, vacation, admin leave, etc.) taken by the retiree is considered employment for the purpose of determining the amount of time worked in a calendar month.

To access the most recent calendar showing what is considered one-half time for each month, refer to the Employment After Retirement (EAR) Limits (for Reporting Entities) page on the TRS website.

Additional Information for Reporting ER One-Half Time or Less Employment

Hours worked should reflect actual clock hours a retiree has worked from the first day of the month to the last day of the month. Be sure to include any paid time off taken by the retiree (sick leave, vacation, admin leave, etc.), since it is considered employment for the purpose of determining the amount of time worked in a calendar month.

Reporting Entities are required to report both HOURS and DAYS worked for all retirees; regardless of retirement date and employment type.

ER Full Time Employment

Full-time employment is employment for more than the equivalent of 4 clock hours for each work day in a calendar month.

To determine available work days in the month, count every Monday thru Friday from the first to the last day in the month. Do not omit holidays or days the Reporting Entity may have been closed. The time available to work will vary from month to month due to the actual number of working days in the month.

Paid time off (sick leave, vacation, admin leave, etc.) is considered employment for the purpose of determining the amount of time worked in a calendar month.
To access the most recent calendar showing what is considered one-half time for each month, refer to the Employment After Retirement (EAR) Limits (for Reporting Entities) page on the TRS website.

**ER Combination Employment Type**

Combination Employment type is defined as a retiree combining a Substitute and One-Half Time Employment in the *same* calendar month. This employment type should only be used if the retiree combines the employments at the *same* employer in the *same* calendar month.

A retiree may work as a substitute and as a one-half time or less employee in the same calendar month without forfeiting their monthly annuity payment if the total time worked in both positions does not exceed one-half the number of work *days* in the calendar month.

Work for any part of a day is considered a full day when combining substitute and half-time or less employment. When combining substitute and one-half time employment in the same month, the retiree **cannot** substitute an unlimited number of days that month.

**Be sure to include any paid time off (sick leave, vacation, administrative leave, etc.), since it is considered employment for the purpose of determining the number of days worked in a calendar month.**

To access the most recent calendar showing what is considered one-half time for each month, refer to the Employment After Retirement (EAR) Limits (for Reporting Entities) page on the TRS website.

**Note:** Reporting Entities are required to report both HOURS and DAYS worked for all retirees; regardless of retirement date and employment type.

**Combination Employment Examples**

**Example 1**

A TRS retiree is employed as a substitute, but is asked to tutor in addition to her substitute duties. The retiree worked as a substitute on May 2, 3, and 4, and then tutored on May 5 and 6. The retiree did not work for the rest of May. How many days did this retiree work?

Since any part of the day counts as a full day, the retiree worked a total of five (5) days and would be reported as such on the ER20 record.

**Example 2**
A TRS retiree is employed as a substitute, but is also asked to tutor in addition to her substitute duties. The retiree worked as a substitute on May 2, 3, and 4 and also tutored on the same days. The retiree did not work for the rest of May. How many days did this retiree work?

Since the dates that the retiree worked as a substitute and worked half-time or less were on the same days, the retiree worked a total of three (3) days and would be reported as such on the ER20 record.

Additional Information for Reporting Combination Employment Type

- This employment type should only be used if the retiree combines the employments at the same employer in the same calendar month.
- A retiree may be limited to the number of days available to work in a calendar month if they combine employment types at multiple employers:
  - Example, John Smith retired from TRS in May 2016.
    - He worked as a Substitute at Entity A
    - He worked in a One-Half Time or Less Position at Entity B.
    - He cannot exceed one-half the number of work days in the calendar month.
    - Each employer would report their respective Employment type based on the work performed only at their entity

Additional ER Report Considerations

Disability Retiree

A disability retiree is allowed to work a TOTAL of 90 days per school year (September to August) as a substitute or on a one-half time or less basis. In both provisions, the number of days worked must be reported.

A disability retiree can work full-time by using the Three-month trial exception. This is a one-time exception and requires that form TRS 118D - Employment After Retirement Disability Election, be submitted. The three months listed on the form TRS 118D must be consecutive and may cross school years.

If the retiree continues to work full-time after the third month of the Three-month trial exception, the disability retiree will be returned to active status.

Disability retirees must be reported, regardless of their retirement date.
To access the most recent calendar showing what is considered one-half time for each month, refer to the Employment After Retirement (EAR) Limits (for Reporting Entities) page on the TRS website.

Independent Contractor

ER Independent Contractor Reporting Requirements
For purposes of employment after retirement, retirees are considered employees during the first 12 consecutive-calendar-months following retirement, if they are performing duties or providing services for an educational institution that an employee of the institution would otherwise perform, and waiving, deferring, or foregoing compensation for those duties or services; working as independent contractors; or working as a volunteer but performing duties or providing services that the retiree performed immediately before retiring and has an agreement to perform or provide those same services or duties after the first 12 full, consecutive-calendar-months after retirement. Employers are required to report these retirees, as if they were employees, each month during the first 12 calendar months after the retiree’s effective date of retirement. This change applies to a retiree who retires after Sept. 1, 2017 and a retiree who on Sept. 1, 2017 is within the first 12 consecutive-calendar-months following the effective date of retirement.

Independent Contractor Defined
An Independent Contractor is typically an individual who is not an employee of the reporting entity but who is retained to perform a service or complete a project for the reporting entity. An independent contractor is usually not:

1. under the day-to-day control of the reporting entity;
2. is not required to keep “office hours” or “work hours” as does an employee;
3. does not utilize the reporting entity’s facilities, equipment, or materials to perform the service; and
4. does not usually market the services to only one reporting entity.

Duties for a position that are established in employer policies, laws, and/or rules indicate that the person is under the day-to-day control of the reporting entity. Further, having to teach a class or meet with students at an established time is considered having to keep “work hours”.

For these reasons, a superintendent, principal, assistant principal, teacher, administrator, and/or coach are not independent contractors. Please note that this list of positions does not include all of the positions that are not suitable for independent contractors but includes the positions most frequently misidentified as independent contractor.
A retiree and employer should carefully consider whether the work arrangement with an Independent Contractor meets all the legal tests for this type of relationship. A simple change of title to “independent contractor” is not sufficient; there must be a true termination of the retiree’s employment. Laws governing federal income tax and Social Security are also involved in determining whether a retiree is an independent contractor. TRS-covered employers should seek advice from their own attorneys to determine whether the work arrangement is one of an independent contractor. A retiree’s status as an independent contractor must meet all of the legal requirements for this type of work arrangement. If the employer is in doubt, check with TRS. TRS is the governmental agency charged with the legal authority to decide this.

There are companies, such as Educational Independent Contractors, L.L.C., which market themselves to TRS retirees and offer them the opportunity to become shareholders in the company (or limited liability company), which provides services to TRS-covered employers. Retirees are advised by these entities that they may contract with a TRS-covered employer as an independent contractor in their capacity as a shareholder of the company and avoid the limits on employment after retirement. Retirees are led to believe that they are working as independent contractors as they perform the same duties that they had before retiring, including duties as teachers, coaches, principals, and superintendents. These duties are often described in the contract as “consulting services.”

Additional Information Regarding Educational Independent Contractors, LLC
Following an investigation in 2010 into Educational Independent Contractors, L.L.C.’s offer of this arrangement and a review of documents provided by the attorney for the limited liability company, including the company agreement with the shareholders, a sample contract between shareholder and a TRS-covered employer, and responses to direct questions posed to the company’s attorney by TRS, TRS determined that companies offering these arrangements are third-party entities providing personnel to TRS-covered employers and that the retirees providing the services are employees of these third-party entity. Retirees employed by a third-party entity are subject to subject to TRS Laws and Rules governing employment after retirement and must be reported each month on the Employment after Retirement Report. The entities are well aware of TRS’ determination but continue to market themselves to retirees.

When TRS learns of these arrangements, it must collect annuities from retirees serving in these arrangements for the months the retiree worked more than one-half time as well as collect surcharges from the TRS-covered employers for which the retirees performed services. The financial consequences can be staggering when TRS does not learn of the arrangement for months or even years after the work is performed and must collect for all of the overpayments. If the retiree cannot repay the annuities with a lump sum, TRS must actuarially reduce the
amount of future annuity payments to cover the overpayments. The reductions continue for as long as the annuity is payable, i.e., for the life of the retiree.

Retirees who were first employed by the third-party entity prior to May 24, 2003, are not considered employees of the TRS-covered employer and should not be reported on this report. Report retirees who were first employed by a third-party entity on or after May 24, 2003, as you do other retired employees. Retirees who retired prior to January 1, 2011, are not subject to any limits on employment but must be included in the number of retirees reported on the Employment after Retirement Report.

Please do not rely on the name of the company or the work contract to determine whether the retiree is an independent contractor or an employee of a third-party entity. If you would like to have a determination from TRS regarding your specific arrangement with a company, please contact your coach and provide copies of the contracts for review, along with information regarding the duties performed and/or services provided by each retiree in question, or if you have questions regarding this notice, email TRS at reporting@trs.texas.gov.

3rd Party Entity
For purposes of employment after retirement, a third-party entity is an entity retained by a Texas public educational institution to provide personnel to the institution to perform duties or provide services that employees of the institution would normally perform or provide.

If the institution does not outsource 100% of the position, then the employment by a third-party entity is considered employment by a Texas public educational institution subject to the employment after retirement laws and rules.

If an institution outsources 100% of a position, then the employment by the third-party entity is not subject to the employment after retirement laws and rules.

If you would like to have a determination from TRS regarding your specific arrangement with a company, please contact your coach and provide copies of the contracts for review, along with information regarding the duties performed and/or services provided by each retiree in question.

Volunteer
For TRS purposes, volunteering is generally considered an altruistic activity intended to promote good or to help others. There is no immediate financial gain for the volunteer.

Volunteering to perform services that are normally provided by a paid employee or waiving payment for service may be considered service that must be reported to TRS.
Revised 07/2019

Volunteering during the first full calendar month after the retirement date may be considered service that revokes retirement.

For a May 31st retiree working into June, volunteering during the first 2 months after the retirement date may be considered service that revokes retirement.

ER Volunteer Reporting Requirements
For purposes of employment after retirement, retirees are considered employees during the first 12 consecutive-calendar-months following retirement, if they are performing duties or providing services for an educational institution that an employee of the institution would otherwise perform, and waiving, deferring, or foregoing compensation for those duties or services; working as independent contractors; or working as a volunteer but performing duties or providing services that the retiree performed immediately before retiring and has an agreement to perform or provide those same services or duties after the first 12 full, consecutive-calendar-months after retirement. Employers are required to report these retirees, as if they were employees, each month during the first 12 calendar months after the retiree’s effective date of retirement. This change applies to a retiree who retires after Sept. 1, 2017 and a retiree who on Sept. 1, 2017 is within the first 12 consecutive-calendar-months following the effective date of retirement.

ER Surcharges
RE Pension Surcharge for Reported Retirees
As of September 1, 2005, all reporting entities are required to make monthly surcharge payments to the TRS pension fund for certain retirees returning to work.

The Pension Surcharge is a percentage of the TRS Creditable salary paid to that retiree in the calendar month the retiree exceeded half time employment. It is a combination of the employee contribution rate and the state contribution rate.

This surcharge will be reported on the Employment After Retirement report. Please refer to the Formatting Guide, beginning on page 104.

The TRS Rule for the employer pension surcharge is TRS Rule 31.41.

“Trigger” - Pension Surcharge for Reported Retirees
Surcharges are due each month on all retirees who:

- Retired after September 1, 2005 (Use View Employee Information to determine if retiree retired before or after Sept. 1, 2005);
• Work more than the equivalent of 4 clock hours for each work day in the calendar month under the one-half time exception; and
• Work more than half the number of work days in the calendar month when combining one-half time employment and substitute employment in the same calendar month.

*The surcharges apply to both Service and Disability retirees.*

**Exemptions - Pension Surcharge for Reported Retirees**

- Retiree Reported *only* as a Substitute
  - For the purposes of Employment after Retirement Report only, retirees are also allowed to serve in a vacant position or positions for no more than 20 days in each vacant position and still be considered a ‘substitute,’ provided the retiree is not serving the vacant position created by that retiree’s retirement.
  - **EXCEPTION:** If substitute service is combined with other TRS-covered employment, the surcharge is owed by the employer on all compensation paid in the month the retiree exceeds, including compensation for the substitute service. If the retiree performs work at multiple employers in the month they exceed, then *each* employer must remit the Pension Surcharge based on the compensation paid in that report period.

- Retirees who retired before September 1, 2005 are *not* subject to surcharges
- Retirement date is after September 1, 2005, and retiree does *not* exceed half time in a calendar month
  - Retiree working under the one-half time exception does not work more than the equivalent of 4 clock hours times the number of work days in the calendar month or, if combining substitute and one-half time employment in the same calendar month, works no more than half the available work days in the calendar month.
  - Retirement date is after September 1, 2005 and retiree exceeds half time in a calendar month *but* no compensation is received in the month they exceed.

**RE TRS-Care Surcharge for Reported Retirees**

As of September 1, 2005, all reporting entities are required to make monthly surcharge payments to TRS-Care for certain retirees returning to work.

This surcharge will be reported on the Employment After Retirement report. Please refer to the [Formatting Guide](#), beginning on page 104.
This surcharge is due on each retiree reported on the Employment after Retirement Report with a retirement date after September 1, 2005, unless the retiree is exempt.

The TRS Rule for the employer TRS-Care surcharge can be found in TRS Rule 41.4.

Effective September 1, 2016, the TRS-Care Surcharge is $535.00 for all retirees enrolled in TRS-Care.

Use the "View Employee Information" screen to determine if a retiree is enrolled in TRS-Care.

“Trigger”- RE TRS-Care Surcharge for Reported Retirees

Surcharges are due each month on all retirees who:

- Retired after September 1, 2005 (Use View Employee Information to determine if retiree retired before or after Sept. 1, 2005);
- Work more than the equivalent of 4 clock hours for each work day in the calendar month under the one-half time exception; and
- Work more than half the number of work days in the calendar month when combining one-half time employment and substitute employment in the same calendar month.

The surcharges apply to both Service and Disability retirees.

Multiple Employers- TRS-Care Surcharge

Surcharge amounts will be prorated evenly among reporting entities if the retiree and/or other individuals enrolled in TRS-Care under the same identification number are reported by two or more reporting entities. Example, retiree is employed by two employers. Each employer will be responsible for ½ of the $535 surcharge ($267.50) any month the retiree exceeds the allowable one-half time limits for that calendar month.

Exemptions- RE TRS-Care Surcharge for Reported Retirees

- The TRS-Care surcharge is not due on retirees who are not enrolled in TRS-Care.
- Retiree Reported only as a Substitute
  - For the purposes of Employment after Retirement Report only, retirees are also allowed to serve in a vacant position or positions for no more than 20 days in each vacant position and still be considered a ‘substitute,’ provided the retiree is not serving the vacant position created by that retiree’s retirement.
  - EXCEPTION: If substitute service is combined with other TRS-covered employment, the surcharge is owed by the employer on all compensation paid in the month the retiree exceeds, including compensation for the substitute service.
• Retirees who retired before September 1, 2005 are not subject to surcharges
• Retirement date is after September 1, 2005, and retiree does not exceed half time in a calendar month
  o Retiree working under the one-half time exception does not work more than the equivalent of 4 clock hours times the number of work days in the calendar month or, if combining substitute and one-half time employment in the same calendar month, works no more than half the available work days in the calendar month.

Retirement Date Categories – Surcharges

<table>
<thead>
<tr>
<th>Retired BEFORE September 1, 2005</th>
<th>Retired between September 1, 2005- January 1, 2011</th>
<th>Retired AFTER January 1, 2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retiree may work without limit and receive annuity</td>
<td>Retiree may work without limit and receive annuity</td>
<td>Retiree limited to working one-half time or less or substitute UNLESS there has been a 12-consecutive month break in service</td>
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<tr>
<td>No surcharges due</td>
<td>Surcharges due if retiree works more than amount allowed</td>
<td>Surcharges due if retiree works more than amount allowed</td>
</tr>
</tbody>
</table>

View Employee Information- TRS Retiree
Reporting Entities should utilize the View Employee Information screen to determine the retiree’s Retirement Date and applicable surcharges.

In the screenshot below, the TRS Retiree is subject to both Pension and TRS-Care Surcharges.
### Employee Information

The information provided is based on the most recent data available, but may be affected by outstanding data. This data is subject to audit, adjustments, and correction.

**Note:** Member retired after September 1, 2005. TRS-Care and Pension Surcharges are due if employment of the retiree exceeds one-half time in the calendar month. See Pension Surcharge and TRS-Care Surcharge Guidelines for more information.

<table>
<thead>
<tr>
<th>SSN or TRS-Assigned Temp ID</th>
<th>TRS Retiree</th>
<th>Monthly TRS-Care Surcharge Amount</th>
<th>Pension Surcharge (% of salary paid in the calendar month)</th>
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<td>040</td>
<td>Retired after September 1, 2005</td>
<td>$335.00</td>
<td>14.50%</td>
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</tr>
<tr>
<td>Last Name</td>
<td>SMITH</td>
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</tr>
<tr>
<td>Suffix</td>
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</table>
Glossary of Terms
The following is a list of defined terms that are commonly used within this Payroll Reporting Manual and TRS communications to Reporting Entities.

**Account**
An individual member's TRS account containing applications of salaries, deposits, payments for special service credit (excluding administrative fees), and interest earned.

**ActiveCare Contact**
The staff member selected to be the Reporting Entity Portal contact responsible for submitting TRS ActiveCare information.

**Adjunct**
An instructor position with an institution of higher education that is filled on a semester-by-semester basis, compensated on a per class basis, and the duties include only those directly related to instruction of students.

**State Minimum Salary**

State Minimum Salary published by TEA.

**TRS Salary**

Compensation paid for services performed:

- As a teacher, full-time librarian, counselor, or nurse;

  **OR**

- In a position covered under former Section 16.056* of the Texas Education Code (i.e., superintendent, principal, administrative officer, instructional officer, diagnostician, etc.); *This section was repealed by the 74th Legislature (1995). It is only valid for the purpose of this report.*

  **PLUS**

- Any supplemental pay for duties that are part of a particular position that is subject to the state minimum salary.
- Salary docks, if any, are to be subtracted from the TRS salary and the state minimum salary.
- Payment for duties that constitute a “wholly separate” job are excluded from the TRS salary for the purpose of this report.
- Annual TRS salary and annual state minimum salaries are divided by the appropriate number of months in the term of payment of the contract (generally 10, 11, or 12 months).

**Annuity Payment**

A monthly retirement benefit payment to service and disability retirees of TRS; a monthly survivor benefit to the beneficiary of a TRS member or retiree; or a payment under a QDRO (Qualified Domestic Relations Order) to an alternate payee of a portion of a retiree’s monthly retirement benefit payment.

**Assault Leave**
The number of days of leave necessary to recuperate from all physical injuries sustained as a result of the assault sustained during the performance of the employee's regular duties.

**Assault Leave Pay**

Salary that is continued while the employee is on assault leave, as authorized by Section 22.003 of the Texas Education Code. It is eligible compensation for TRS purposes. If the employee receives worker's compensation paid as temporary wage replacement pay and compensation from the employer, the compensation from the employer may be reported to TRS and contributions withheld. Worker's compensation paid in the form of temporary wage replacement pay should be verified by the employer on the form TRS 22W, Verification of Worker's Compensation Payments, and the form should be submitted to TRS. If the employee verifies the worker's compensation to TRS by the end of the school year after the school year in which it is received, the cost to the employee is only the member contributions that would have been paid on the compensation. The member contributions must be paid in a lump sum by the end of the school year after the school year in which the worker's compensation is received. If the worker's compensation is not verified and the lump sum contributions are paid in the time period provided, the employee may establish the additional service credit and compensation by purchasing it as unreported service and compensation.

**Authority Level**

There are four (4) levels of authority in the RE Portal, which are assigned by the RE’s Web Administrator:

1. **Administration**

   This level of authority is only available to the designated Web Administrator at each reporting entity. Administration authority will have rights and responsibilities to create, update, and inactivate RE contacts per the business needs of the RE and will also be able to manage web accounts for other RE contacts. Administration authority also includes Signature, Submit, and Display authority.

2. **Signature**

   An electronic signature is the official certification required by law which attests to the accuracy and completeness of the information submitted to TRS. Signature authority includes Submit and Display authority.

3. **Submit**

   An electronic signature is the official certification required by law which attests to the accuracy and completeness of the information submitted to TRS. Signature authority includes Submit and Display authority.
The Submit authority level allows the designated contact to submit report Detail components, Query for report processing results, and use the “View Employee Information” function.

4. Display

The most limited level of authority. This level of authority allows the designated contact to Query for report processing results and use the “View Employee Information” function.

Casual Employment

A term used by some reporting entities for irregular employees. See Irregular Employment

Cost of Education Index (CEI)

An adjustment adopted in December 1990 by the foundation school fund budget committee. The basic allotment for each school district is adjusted by the assigned index to reflect the geographic variation in known resource costs of education due to factors beyond the control of the school district. *The Cost of Education Index (CEI) is no longer applicable in the Statutory Minimum contribution calculation effective with the September 2019 reports forward.*

Comptroller of Public Accounts (CPA)

The state entity that operates and maintains the TEXNET system used by reporting entities to submit required monthly contribution deposits

Contract/Work Agreement

An oral or written employment agreement between an employee and a reporting entity.

Creditable Compensation

The salary and wages paid to TRS members that is eligible to be applied toward the member’s retirement benefit calculation. See “Creditable Compensation” section earlier in this document

Current Month

The month for which a report is currently due.
**Delinquent Report Payments**

Payments for TRS monthly reports that are transmitted via TEXNET after the due date. The due date is the 6th day of the month following the calendar month for which the report is due. The TEXNET Deposits must be transmitted via TEXNET no later than 6 p.m., Austin time. If the 6th day of the month falls on a Saturday, Sunday, or Federal holiday, the due date is the previous business day.

**Deposit(s)**

Contributions made on behalf of a member through an employer pickup arrangement. Also referred to as “member contributions”. These amounts are “picked up” and deposited with TRS before taxes are withheld. In addition, this term can refer to the remittance of any contribution submitted by the reporting entity through any of the various monthly reports.

**Detail**

Detail is one of the required report components. Detail is used to report data required by each report.

**Employment Eligible for TRS Membership**

[Please click here](#)

**Full-time Employment**

Employment that is usually 40 clock hours per week. However, an employer may establish a lesser requirement for full-time employment for specified positions as long as the full-time requirement is not substantially less than 40 hours per week. In no event may full-time employment require less than 30 hours per week.

If there is no equivalent full-time position for a given position, the minimum number of hours required per week that will qualify the position for TRS membership is 15. This requirement applies to all positions.

**Head of Institution**

The head of the reporting entity (e.g., the superintendent, president, chancellor, commissioner, director, or executive director). The head of the reporting entity remains ultimately responsible for the report and its accuracy and completeness.
Independent Contractor (consultant)

An individual who is not an employee of the reporting entity but who is retained to perform a service or complete a project for the reporting entity. An independent contractor is usually not (1) under the day-to-day control of the reporting entity; (2) is not required to keep “office hours” or “work hours” as does an employee; (3) does not utilize the reporting entity’s facilities, equipment, or materials to perform the service; and (4) does not usually market the services to only one reporting entity. Duties for a position that are established in employer policies, laws, and/or rules indicate that the person is under the day-to-day control of the reporting entity. Further, having to teach a class or meet with students at an established time is considered having to keep “work hours”. For these reasons, a superintendent, principal, assistant principal, teacher, administrator, and/or coach are not independent contractors. Please note that this list of positions does not include all of the positions that are not suitable for independent contractors but includes the positions most frequently misidentified as independent contractor.

Instructional Year

The term used by TRS to distinguish "school year" for TRS plan purposes from the 12-month period of each employer's academic school year.

Irregular Employment

Is typically temporary employment that occurs sporadically or on an "as needed" basis. Irregular employment is not eligible for membership in TRS.

Member Account Adjustment

Refers to an adjustment procedure used to effect a change to a member's account for salaries and/or deposits through the Regular Payroll Report using an RP 25, Regular Payroll Adjustment Record.

Member Contributions

For the purpose of the monthly report, the term “member contributions” refers to three types of contributions made by the member:

The amount of member compensation withheld by the reporting entity before taxes and applied to the member’s account. These rates are set by the State Legislature and subject to change. Beginning September 1, 2014, interest on the member’s account balance is earned at the rate of 2% on the average balance in the account for the fiscal year.
Member compensation withheld by the reporting entity for the benefit of the retiree’s health insurance program, TRS-Care. This contribution is: (1) not tax-sheltered, (2) not applied to the member’s account, (3) not included in the amounts shown on the member’s annual Statement of Account, and (4) never refunded to the member.

**Special Service Buyback**

Payment by a member toward an installment agreement to purchase years of service in the retirement system through payroll deduction at the employer. Special Service Buyback is not a pre-tax deduction.

**Name of Participant**

The name of the participant as reflected on the member’s Social Security card and as reported by the reporting entity through the ED 20, Employee Demographic Record, and the RP 20, Regular Payroll Detail Record.

**ORP**

Optional Retirement Program available only for certain employees in Higher Education. Additional Information can be found on the Important ORP Information page of the TRS website.

**Part-time Employment**

*Active Employees, does not apply to TRS Retired Employees.

Employment that is less than one-half of the standard workload and is not eligible for membership in TRS unless combined with other employment at the same TRS-covered employer so that the minimum requirements for membership are met by the combined employment at that single employer.

**Payroll Contact**

The staff member designated by the Head of Institution to serve as the main contact for TRS reporting

**Refund**

A refund of a member’s account balance that is issued at the request of the member and in accordance with TRS Laws and Rules. At the member’s request, membership in TRS is terminated and all of the member’s pension contributions plus any interest credited to the
account are refunded. All service credit associated with the contributions is also terminated. State and employer contributions, however, are not part of the member’s account and remain in the TRS fund.

A member is eligible for a refund when the member has permanently terminated all employment with TRS-covered employers, including any employment that is not eligible for TRS membership, does not have a promise or agreement for future employment, and has not applied for employment with a TRS-covered employer. The only exception to the requirement that all employment with a TRS-covered employer must cease is if a member is serving only as a substitute. For TRS purposes, the definition of substitute is someone who takes the place of a current employee and is paid at the daily rate of pay as set by the employer.

If an employee has earned a year of service credit for the school year and then drops to a position that is not eligible for membership, the employer is required to continue to report and make contributions for the employee for the remainder of that school year.

TRS Rules 27.2, 27.3, and 27.4.

**Reports**

The TRS reports that are the subject of this manual that are submitted monthly and must be certified by a contact with Signature authority.

**Reporting Entity Partner**

A Texas public educational institution covered by TRS.

**Reporting Entity Contributions**

Payments by the reporting entity for employer contributions due TRS on various monthly reports as mandated by the State Legislature. Also referred to as deposit(s).

Information on required Employer Contributions by Reporting entity can be found on the TRS [Contributions to be Submitted](#) page of the TRS website.

**Reporting Official**

For TRS purposes, the Reporting Official is the primary reporting contact responsible for certifying to the accuracy and completeness of all reported information. The Reporting Official may authorize others to report information to TRS and certify as to its accuracy and completeness.
Salary Dock

A deduction from salary for unpaid sick leave or personal leave days. Subtract any salary docks from the state minimum salary and the TRS salary.

Salary Paid Above State Minimum Salary

Determined by subtracting the state minimum salary from the TRS salary. The district must pay the state contribution on the total amount of salary paid above the state minimum salary.

School Year

A 12-month period beginning September 1 and ending August 31 of the next calendar year.

Seasonal Employment

A type of temporary employment that occurs at predictable or expected times but is not ongoing and is not eligible for membership in TRS.

Settlement Pay

Payment in resolution of an employee’s claim against an employer and usually in lieu of the amount of salary and wages owed. An employer paying amounts to a member pursuant to a settlement agreement must obtain a written determination from TRS that the amounts are creditable compensation before reporting such amounts to TRS as compensation. In the absence of the written determination from TRS, amounts paid pursuant to a settlement agreement are not creditable compensation for TRS purposes. Amounts of on-going compensation while an employee is on paid administrative leave is not considered settlement pay.

Settlement Date

This is the date that the CPA drafts the TEXNET deposit from your Reporting Entity’s bank account. The deposit will post to TRS the business day after the Settlement Date.

Signature

Signature is one of the required report components. Signature is used to report and certify the information in the report is accurate and complete. Signature is an “electronic signature” that may only be submitted by an RE Portal user with Signature authority.

Staff Contact
A reporting entity contact who is authorized by the Head of Institution to have access to the Reporting Entity Portal, but is not designated as the Payroll Contact, Reporting Official or other contact type.

**Student Employment**

A person employed with a Texas public college or university is not eligible for membership if that employment is conditioned upon enrollment as a student.

**State Contribution**

Funds paid to TRS by the State of Texas at the rate set by the State Legislature. The state contribution rate is set by the Legislature and is also used to establish the rate of employer contributions owed on amounts paid above the statutory minimum salary, on money for compensation received from private and/or federal grants, for compensation paid in the first 90 days of employment for new members, and for pension surcharges.

**State Contribution Rate**

The State contribution rate for the Teacher Retirement system is set by the Texas Legislature. View the [Contribution Rates](https://www.trs工委/br/0/) page on the TRS website to see the current contribution rates.

**Substitute**

A person who serves on a temporary basis in the place of a current employee and is paid at the daily rate of pay as set by the employer.

**Substitute – RETIRED MEMBERS Only**

For the purposes of Employment After Retirement only, retirees are also allowed to serve in a vacant position or positions for no more than 20 days in each vacant position and still be considered a ‘substitute,’ provided the retiree is not serving the vacant position created by that retiree’s retirement.

**TDA**

The abbreviation for Texas Department of Agriculture.

**Temporary Employment**

Employment that is expected to last less than four and one-half (4½) months. Employment for an indefinite period of time, e.g., at-will employment, is not temporary employment for TRS purposes.
TEXNET

The acronym for the Texas Network for Electronic Transfers system. This is the system used by reporting entities to remit TEXNET Deposits to TRS through the State Comptroller.

TEXNET Deposit

TEXNET Deposit is one of the required report components. TEXNET Deposit refers to the monthly deposits (contributions, i.e., the actual funds) transmitted to TRS via TEXNET.

Third-Party Entity

For purposes of employment after retirement, an entity retained by a Texas public educational institution to provide personnel to the institution to perform duties or provide services that employees of the institution would normally perform or provide.

TRS

The abbreviation for Teacher Retirement System of Texas.

TRS-Covered Employee

An employee at a Texas public educational institution subject to TRS Laws and Rules.

TRS-Covered Employer

A Texas public educational institution subject to TRS Laws and Rules.

TRS-Covered Employment

Employment with a TRS-covered employer.

TRS-Eligible Gross Compensation

Compensation paid to a TRS member who meets the requirements of eligible compensation according to TRS Laws and Rules. Generally, eligible compensation is salary and wages paid or accrued proportionately as service is rendered that is not specifically excluded by law or rule. See TRS Laws, Section 822.201, Member Compensation, Texas Government Code, and TRS Rule 25.21, Compensation Subject to Deposits and Credit.
TRS Laws


TRS Monthly Reports

Reports from TRS-covered employers that are required by law or rule that are submitted monthly and must be certified by a contact with Signature authority:

- Regular Payroll Report;
- Employee Demographic Report;
- Employment after Retirement Report;

TRS Reporting Entity Number

The unique four-digit number assigned by TRS to each TRS-covered employer.

TRS Rules

The rules adopted by the TRS Board of Trustees implementing TRS Laws and administering the TRS retirement plan. TRS Rules are codified in Part 3 of Title 34 of the Texas Administrative Code (34 Tex. Admin. Code §§ 21.1–53.20).

TRS Service Credit

A year of TRS service credit is earned in one-year increments. Only one year of service may be credited in any one school year. The beginning date for calculating a year of service credit in a school year is September 1 and extends for 12 months through August 31.

To earn a year of service credit for a school year, a member:

- must work in a TRS-eligible position or receive paid leave from a TRS-eligible position for at least 90 available work days from September 1 through August 31 (the TRS school year),
  OR
be serving in a TRS-eligible position and regularly scheduled to work fewer than five (5) days per week for four and one-half (4½) months; provided the four and one-half month (4½) period includes four (4) full calendar months in which the member renders service and is paid or the member uses paid leave, for at least eight (8) days and an additional five (5) days of service rendered and for which the member is paid or paid leave used in another calendar month or months, but not to include the four (4) full calendar months.

In the school year in which a member retires, a year of service credit may be granted for completing the full, fall semester with no unpaid leave.

Web Administrator
The person authorized by the Head of Institution to be responsible for updating and maintaining contacts in the Reporting Entity Portal.

Work Agreement
See Contract/Work Agreement

Work Day
Monday thru Friday

Training
Reporting Entity Portal Training material can be found on the TRS website. The materials include videos, printable user guides and interactive web-based training.

In-Person Training opportunities are published on the RE Portal Onsite Training page when available. The notifications for these training opportunities are published in the Update Newsletters.