

REGULAR PAYROLL REPORT

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REGULAR PAYROLL REPORT

Purpose of the *Regular Payroll Report* is to report:

- The monthly TRS-eligible salary and retirement contribution of each TRS eligible employee
- Total member contribution to TRS-Care *
- Total reporting entity contribution to TRS-Care *
- Individual member's monthly payment for the purchase of special service (if applicable)

* Public schools, regional service centers, and charter schools

REPORT COMPONENTS

Detail is used to report:

Member's monthly salary and retirement contribution

Member's payment for purchase of special service (if applicable)

Number of days available to work in that calendar month

Performance pay (if applicable)*

Adjustments for prior months' reports (if applicable)

Total member contributions to TRS-Care *

Total reporting entity contribution to TRS-Care *

* Public schools, regional service centers, and charter schools

REPORT COMPONENTS, CONTINUED

Detail Record Types

The Record types associated with the *Regular Payroll* Detail are:

- RP 00, Lead Record
- RP 10, Regular Payroll Detail Record
- RP 15, Regular Payroll Adjustment Record
- RP 11, Performance Pay Payroll Detail Record
- RP 16, Performance Pay Payroll Adjustment Record

REPORT COMPONENTS, CONTINUED

Signature – used to certify that the totals submitted through *Regular Payroll Detail* are accurate and complete

- (1) The Signature is an electronic signature.
- (2) A Signature may only be submitted by a TRAQS user that has Signature authority.
- (3) The totals on the electronic Signature must match the totals on the *Regular Payroll* Lead Record (RP 00).

REPORT COMPONENTS, cONTINUED

TEXNET Deposit

- The following contributions are submitted on the *Regular Payroll Report*:
 1. Member Retirement Contribution
 2. Member Insurance Contribution
 3. Reporting Entity TRS-Care
 4. Service Purchase
 5. Performance Pay

- Use the “Query” function of TRAQS to view the result of the TEXNET transmission. The result will be available the business day following the TEXNET settlement date.

REPORT AND TEXNET DEPOSIT DUE DATE

- Submit the *Regular Payroll Report* each month, September through August.
- The monthly report and contributions are due to TRS by the 6th of the month following the close of the calendar month for which the report is prepared.
- Monthly deposits (contributions) are remitted to TRS through the State Comptroller using the Texas Network for Electronic Transfers (TEXNET). Deposits must be transmitted via TEXNET no later than 6:00 p.m., Austin time, on the 6th of the month following the close of the calendar month for which the deposits are due.
- *If the 6th falls on a weekend or a Federal holiday*, the TEXNET Deposit and Signature component must be transmitted no later than 6:00 p.m. the previous business day.



TEXNET DEPOSIT AND DISTRICT LEDGER BALANCE

- Use the “Query” function of TRAQS to view the “District Ledger Balance” on the History Detail screen.
- The *Regular Payroll Report* will reach the “Completed” status when the TEXNET Deposit and “District Ledger Balance” are equal to or greater than the amount indicated on the TRS-accepted Detail and Signature.
- The report status of “Completed” must be reached every month.

TEXNET DEPOSITS AND DISTRICT LEDGER BALANCE, CONTINUED

- **If the TEXNET Deposits for the *Regular Payroll Report* contain more money** than the Signature component indicates, the overage will be shown in the “District Ledger Balance” on the History Detail screen AFTER the report reaches the “Completed” status.
- When an overage occurs, reduce the amount of the TEXNET Deposit for that particular fund type the next month

OR

Submit an RP 15, Payroll Adjustment Record, to apply the overage on the next month’s *Regular Payroll Report*.

- **If the TEXNET Deposits contain less money** than the Signature component indicates, send an additional TEXNET deposit.

EXPLANATION OF CONTRIBUTION TYPES

Retirement Contribution

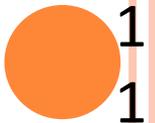
- Member's contribution to his/her retirement account
- Current rate (as of September 1, 2016) is 7.7% of monthly TRS-eligible salary
- TRS-eligible salary is tax-sheltered
- Reported through Record Type RP 10

EXPLANATION OF CONTRIBUTION TYPES CONTINUED

INSURANCE CONTRIBUTION

- Member contribution to TRS-Care (Texas Public School Retired Employees Group Insurance program, Subchapter E, Subsection 1575.203)
- Current rate is 0.65% of monthly TRS-eligible salary
- This contribution is not deposited into the member's individual account; therefore, it is not refundable
- Contribution is not tax-sheltered
- Only a total amount is reported through the Lead Record, Record Type RP 00
- Only reported by public schools, regional service centers, and charter schools

If the employer elects to pay the insurance contribution on behalf of all members of the reporting entity, the insurance contribution is not considered salary for TRS purposes. Therefore, it is not to be included in TRS-eligible salary.



EXPLANATION OF CONTRIBUTION TYPES CONTINUED

REPORTING ENTITY TRS-CARE CONTRIBUTION

- Reporting entity contribution to TRS-Care (Texas Public School Retired Employees Group Insurance Program)
- Current rate is 0.55% of total monthly TRS-eligible salary reported
- Only a total amount is reported through the Lead Record, Record Type RP 00
- Only reported by public schools, regional service centers, and charter schools

EXPLANATION OF CONTRIBUTION TYPES CONTINUED

SERVICE PURCHASE CONTRIBUTION

- Member monthly payment for the purchase of TRS special service made through payroll deduction
- The member's monthly payment is determined by TRS
- The payment amount is not tax-sheltered
- Reported through Record Type RP 10

Performance Pay and Contribution

- 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 schools. See TRS Laws Chapter 822, Subchapter B, Section 822.201 of the Texas Government Code for additional information.

Performance Pay and Contribution, continued

- Performance Pay is considered TRS-eligible salary
- Current member contribution rate is 7.7%
- Performance Pay is tax-sheltered
- Reported through Record Type RP 11
- Submit form TRS 596 prior to reporting Performance Pay

ERROR MESSAGES

- Use the “Query” function of TRAQS to view possible Error Messages AFTER each submission.
- An Error Message is fatal.
- Read the Error Message to determine the corrective action required. After the correction(s) is made, the entire Detail and/or Signature must be re-submitted.

WARNING MESSAGES

- Use the “Query” function of TRAQS to view possible Warning Messages.
- A Warning Message on the *Regular Payroll Report* will not cause the report to Reject.

PRIOR MONTH ADJUSTMENTS

Member Salary, Contribution and Number of Available Work Days

- To adjust a member salary, contribution and/or number of available work days reported in a prior month, submit Record Type RP 15, *Regular Payroll Adjustment Record*
- A plus sign is not required if the adjustment is a positive amount
- If the adjustment is a negative amount, the minus sign must be entered

PRIOR MONTH ADJUSTMENTS, CONTINUED

Performance Pay and Contribution

- To adjust a performance pay salary and contribution reported in a prior month, submit Record Type RP 16, Performance Pay Adjustment Record
- A plus sign is not required if the adjustment is a positive amount
- If the adjustment is a negative amount, the minus sign must be entered

PRIOR MONTH ADJUSTMENTS, CONTINUED

Insurance and Reporting Entity TRS-Care

- These adjustments should be automatically calculated through your software and placed in the Lead Record, RP 00.

TIMELY COMPLETION OF AUGUST REPORTS

- TRS begins fiscal year-end processing the second weekend in September each year. Member's annual TRS Statement of Account is created at this time.
- In order for August salary and contribution to be reflected on the member's annual statement, the *August Regular Payroll Report* must reach the "Completed" status prior to TRS fiscal year-end processing.
- Reporting entities will be notified annually in July of the date by which all *August Regular Payroll Reports* must be at the "Completed" status

HELPFUL HINTS

- “Query” each day until the monthly report reaches the Report Status of “Completed.”
- The Report Status of “Rejected” indicates that the Detail and/or Signature must be corrected and re-submitted.
- A Warning Message will not keep the Regular Payroll Report from reaching the Report Status of “Completed.”