

STATUTORY MINIMUM REPORT

(CERTAIN INDEPENDENT SCHOOL DISTRICTS)

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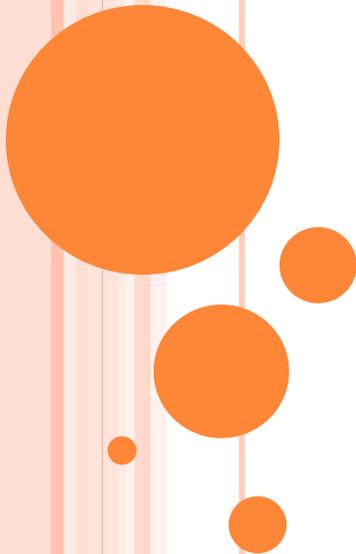
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STATUTORY MINIMUM REPORT

(CERTAIN INDEPENDENT SCHOOL DISTRICTS)

- The purpose of the Statutory Minimum Report is to report on a monthly basis the total amount of salary paid above the adjusted state minimum salary and the total amount of employer contributions due to TRS.
- The state contribution rate is currently 6.8%.



CRITERIA USED TO DETERMINE WHICH INDEPENDENT SCHOOL DISTRICTS MUST SUBMIT STATUTORY MINIMUM REPORTS

- Annually (each July) the comptroller 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.

- TRS notifies each reporting entity (late July or early August) to inform them of either:
 - (1) the reporting entity must submit the *Statutory Minimum Report* for the new school year

OR

 - (2) the reporting entity will be exempt from submitting the *Statutory Minimum Report* and contributions for the new school year.



REPORT AND TEXNET DEPOSIT DUE DATE

- Submit the *Statutory Minimum Report* each month, September through August.
- The monthly report is 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 and Signature component must be transmitted no later than 6:00 p.m. the previous business day.



REPORT COMPONENTS

- Signature
- TEXNET Deposit

A Detail file is not a required component of the *Statutory Minimum Report*. However, the reporting entity is responsible for retaining the detailed data along with supporting documentation which may be needed for future reference or audit.



REPORT COMPONENTS, CONTINUED

Signature – used to report and certify the total amount of salaries paid above the statutory minimum salary and the total amount of contribution due.

- (1) The Signature is an electronic signature.
- (2) A Signature may only be submitted by a TRAQS user who has Signature authority.
- (3) **Submit the Signature component each month even if there are no salaries to report. The salary and contribution amount would be reported as zero.**



REPORT COMPONENTS, CONTINUED

TEXNET Deposit – State retirement contribution due on salaries paid above the adjusted statutory minimum salary.

- 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.



TEXNET DEPOSIT AND DISTRICT LEDGER BALANCE

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



TEXNET DEPOSIT AND DISTRICT LEDGER BALANCE, CONTINUED

- **If the TEXNET Deposit for *Statutory Minimum Report* contains 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 TEXNET Deposit for that particular fund type the next month

OR

- Submit a prior month adjustment on the next month’s Signature component to apply the overage.
- **If the TEXNET Deposit contains less money** than the monthly report indicates, send an additional TEXNET Deposit for the balance due.



MEMBERS TO BE REPORTED

- 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, Education Code, as that section existed on January 1, 1995

Note regarding Tables 2 and 3: It is the Reporting Entity's responsibility to classify positions based on the categories listed on the next slide.

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

Superintendent	Educational Diagnostician
Instructional/Admin. Officer Key specialist or director of a major instructional program or group	Physical Therapist
Administrative Officer Assistant to superintendent or high grade administrative officer, works in administrative capacity in personnel, business, accounting, planning, research, etc.	Occupational Therapist
Principal (part-time, full time, or assistant)	Physician, M.D.
School Social Worker	Psychological Associate, Bachelor's/Master's Degree
Psychologist	Special Education Related Service Personnel, Bachelor's/Master's Degree

PAYMENTS INCLUDED

- Payments for duties that are part of the duties of “the particular job” subject to the State Minimum Salary Schedule

Examples:

- ✓ stipends for sponsorship
- ✓ UIL activities
- ✓ coaching duties
- ✓ tutorial assignments



PAYMENTS NOT INCLUDED

- Payments for duties that constitute a “wholly separate” job

Examples:

- X driving a school bus
- X maintenance work
- X custodial work
- X teaching summer school



“WHOLLY SEPARATE” JOB

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 ADJUSTED 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?



STATE MINIMUM SALARY SCHEDULES

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

For the purpose of this report, the state minimum salary cannot be increased to offset the increase in salary if additional days are added to the contract.

- For other members employed who would have been entitled to the state minimum salary under former Section 16.056, 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. Tables 2 and 3 have been updated based on the new salary schedule provided by TEA.
- Salary step schedule information is made available to assist districts 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.



Table 1 **State Minimum Salary Schedule for**
Teachers, Full-Time Librarians, Full-Time Counselors, and Full-Time Nurses
2016-2017 School Year

Years of Experience Credited (Step)	Annual Salary-10 Month Contract	Paid in 10 Monthly Installments	Paid in 11 Monthly Installments	Paid in 12 Monthly Installments
0	28,080	2808	2,552.73	2,340.00
1	28,690	2869	2,608.18	2,390.83
2	29,290	2929	2,662.73	2,440.83
3	29,890	2989	2,717.27	2,490.83
4	31,170	3117	2,833.64	2,597.50
5	32,440	3244	2,949.09	2,703.33
6	33,720	3372	3,065.45	2,810.00
7	34,900	3490	3,172.73	2,908.33
8	36,020	3602	3,274.55	3,001.67
9	37,080	3708	3,370.91	3,090.00
10	38,080	3808	3,461.82	3,173.33
11	39,020	3902	3,547.27	3,251.67
12	39,930	3993	3,630.00	3,327.50
13	40,760	4076	3,705.45	3,396.67
14	41,560	4156	3,778.18	3,463.33
15	42,310	4231	3,846.36	3,525.83
16	43,030	4303	3,911.82	3,585.83
17	43,700	4370	3,972.73	3,641.67
18	44,340	4434	4,030.91	3,695.00
19	44,940	4494	4,085.45	3,745.00
20	45,510	4551	4,137.27	3,792.50

Note: Ten-month contract for teachers, full-time librarians, full-time counselors, and full-time nurses consisting of 187 days

Table 2**16-17 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**

Years of Experience Credited (Step)	Term of Contract = Term of Pay	Term of Pay =12 Months	Term of Pay =12 Months2	Annual State Minimum Salary	Annual State Minimum Salaries2	Annual State Minimum Salaries3
	Monthly State Minimum Salary 10 Months paid in 10 Months 11 Months Paid in 11 Months 12 Months Paid in 12 Months	Monthly State Minimum Salary for 10 Month Contract Paid in 12 Equal Installments	Monthly State Minimum Salary for 11 Month Contract Paid in 12 Equal Installments	10 Month Contract 183 Days	11 Month Contract 202 or 207 Days	12 Month Contract 220 or 226 Days
0	2,808.00	2,340.00	2,574.00	28,080.00	30,888.00	33,696.00
1	2,869.00	2,390.83	2,629.92	28,690.00	31,559.00	34,428.00
2	2,929.00	2,440.83	2,684.92	29,290.00	32,219.00	35,148.00
3	2,989.00	2,490.83	2,739.92	29,890.00	32,879.00	35,868.00
4	3,117.00	2,597.50	2,857.25	31,170.00	34,287.00	37,404.00
5	3,244.00	2,703.33	2,973.67	32,440.00	35,684.00	38,928.00
6	3,372.00	2,810.00	3,091.00	33,720.00	37,092.00	40,464.00
7	3,490.00	2,908.33	3,199.17	34,900.00	38,390.00	41,880.00
8	3,602.00	3,001.67	3,301.83	36,020.00	39,622.00	43,224.00
9	3,708.00	3,090.00	3,399.00	37,080.00	40,788.00	44,496.00
10	3,808.00	3,173.33	3,490.67	38,080.00	41,888.00	45,696.00

Table 2 continued on next slide

Table 2

2016-2017

State Minimum Salary Schedule

Page 2

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

Years of Experience Credited (Step)	Term of Contract = Term of Pay	Term of Pay =12 Months	Term of Pay =12 Months2	Annual State Minimum Salary1	Annual State Minimum Salaries2	Annual State Minimum Salaries3
	Monthly State Minimum Salary 10 Months paid in 10 Months 11 Months Paid in 11 Months 12 Months Paid in 12 Months	Monthly State Minimum Salary for 10 Month Contract Paid in 12 Equal Installments	Monthly State Minimum Salary for 11 Month Contract Paid in 12 Equal Installments	10 Month Contract 183 Days	11 Month Contract 202 or 207 Days	12 Month Contract 220 or 226 Days
11	3,902.00	3,251.67	3,576.83	39,020.00	42,922.00	46,824.00
12	3,993.00	3,327.50	3,660.25	39,930.00	43,923.00	47,916.00
13	4,076.00	3,396.67	3,736.33	40,760.00	44,836.00	48,912.00
14	4,156.00	3,463.33	3,809.67	41,560.00	45,716.00	49,872.00
15	4,231.00	3,525.83	3,878.42	42,310.00	46,541.00	50,772.00
16	4,303.00	3,585.83	3,944.42	43,030.00	47,333.00	51,636.00
17	4,370.00	3,641.67	4,005.83	43,700.00	48,070.00	52,440.00
18	4,434.00	3,695.00	4,064.50	44,340.00	48,774.00	53,208.00
19	4,494.00	3,745.00	4,119.50	44,940.00	49,434.00	53,928.00
20	4,551.00	3,792.50	4,171.75	45,510.00	50,061.00	54,612.00

Table 3 **2016-2017 State Minimum Salary Daily Rate Schedule**
Page 1 **for Members who would have been entitled to the Minimum Salary under**
former Section 16.056, Education Code on January 1, 1995

Years of Experience Credited (Step)	10 Month 183 Days	11 Month 202 Days	11 Month 207Days	12 Month 220 Days	12 Month 226 Days
0	153.443	152.911	149.217	153.164	149.097
1	156.776	156.233	152.459	156.491	152.336
2	160.055	159.500	155.647	159.764	155.522
3	163.333	162.767	158.836	163.036	158.708
4	170.328	169.738	165.638	170.018	165.504
5	177.268	176.653	172.386	176.945	172.248
6	184.262	183.624	179.188	183.927	179.044
7	190.710	190.050	185.459	190.364	185.310
8	196.831	196.149	191.411	196.473	191.257
9	202.623	201.921	197.043	202.255	196.885
10	208.087	207.366	202.357	207.709	202.195

Table 3 continued on next slide

Table 3 **2016-2017 State Minimum Salary Daily Rate Schedule**
Page 2 **for Members who would have been entitled to the Minimum Salary under**
former Section 16.056, Education Code on January 1, 1995

Years of Experience Credited (Step)	10 Month 183 Days	11 Month 202 Days	11 Month 207Days	12 Month 220 Days	12 Month 226 Days
11	213.224	212.485	207.353	212.836	207.186
12	218.197	217.441	212.188	217.800	212.018
13	222.732	221.960	216.599	222.327	216.425
14	227.104	226.317	220.850	226.691	220.673
15	231.202	230.401	224.836	230.782	224.655
16	235.137	234.322	228.662	234.709	228.478
17	238.798	237.970	232.222	238.364	232.035
18	242.295	241.455	235.623	241.855	235.434
19	245.574	244.723	238.812	245.127	238.619
20	248.689	247.827	241.841	248.236	241.646

FORMULA FOR REPORTING ENTITY CONTRIBUTION

Step 1	<p>State Minimum Salary</p> <p>(-) Salary Dock</p>	X	<p>Cost of Education Index (CEI)</p>	=	<p>Adjusted State Minimum Salary</p>
Step 2	<p>Adjusted TRS Salary</p> <p>(-) Salary Dock</p>	-	<p>Adjusted State Minimum Salary</p>	=	<p>Salary Paid Above Adjusted State Minimum Salary</p>
Step 3	<p>Salary Paid Above Adjusted State Minimum Salary</p>	X	<p>State Contribution Rate</p>	=	<p>Reporting Entity Contribution</p>

DEFINITION OF TERMS USED IN THE CALCULATION OF THE REPORTING ENTITY CONTRIBUTION

○ **State Contribution Rate**

The State contribution rate for the Teacher Retirement system is set by the Texas Legislature. Currently, the state contribution rate is 6.8%.

○ **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.

○ **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 adjusted TRS salary



DEFINITION OF TERMS USED IN THE CALCULATION OF THE REPORTING ENTITY CONTRIBUTION, CONTINUED

- **Adjusted State Minimum Salary**

State Minimum Salary adjusted by the CEI

- **Adjusted 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*,
Education Code, (i.e. superintendent, principal,
administrative officer, instructional officer, diagnostician, etc.)

PLUS

Any supplemental pay for duties that are part of a particular
position that is subject to the state minimum salary

**This section was repealed by the 74th Legislature (1995). It is only valid for
the purpose of this report.*

DEFINITION OF TERMS USED IN THE CALCULATION OF THE REPORTING ENTITY CONTRIBUTION, CONTINUED

Adjusted TRS Salary, continued

- Salary docks, if any, are to be subtracted from the adjusted TRS salary and the state minimum salary.
- Payment for duties that constitute a “wholly separate” job are excluded from the adjusted TRS salary for the purpose of this report.
- Annual adjusted 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.)



DEFINITION OF TERMS USED IN THE CALCULATION OF THE REPORTING ENTITY CONTRIBUTION, CONTINUED

○ Salary Paid Above Adjusted State Minimum Salary

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

○ Reporting Entity Contribution

Reporting entity payment of the state contribution due on salary paid above the adjusted state minimum salary



INTRODUCTION OF STATUTORY MINIMUM REPORT EXAMPLES

- Use Tables 1, 2, and 3 to determine the state minimum salary used in the examples given in following slides
- Refer Slide 22 for the formula used to calculate the following examples.



EXAMPLES OF STATUTORY MINIMUM REPORT CALCULATIONS

○ Example #1

- A 10 month teacher on Step 4 is hired for 187 days at a salary of \$36,000.00 to be paid over 12 months. The CEI is 1.11. Refer to Table 1 for annual and monthly state minimum salary.

Monthly State Minimum Salary:

$$\$31,170 (\div) 12 = \$2,597.50$$

Monthly Adjusted State Minimum Salary:

$$\$2,597.50 (x) 1.11 = \$2,883.23$$

Monthly Adjusted TRS Salary:

$$\$36,000 (\div) 12 = \$3,000$$

Salary Above Adjusted State Minimum Salary:

$$\$3,000 (-) \$2,883.23 = \$116.77$$

Monthly District Contribution:

$$\$116.77 (x) 6.8\% = \$7.94$$

○ Example #2

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

State Minimum Daily Rate:

$$\$31,170 (\div) 187 = \$166.68$$

State Minimum Salary for 110 Days

$$\$166.68 (x) 110 = \$18,334.80$$

Adjusted State Minimum Salary for 110 Days

$$\$18,334.80 (x) 1.11 = \$20,351.63$$

Adjusted TRS Salary Daily Rate:

$$\$36,000 (\div) 187 = \$192.51$$

Adjusted TRS Salary for 110 Days:

$$\$192.51 (x) 110 = \$21,176.10$$

Total Salary Paid Above Adjusted State Minimum for 110 Days:

$$\$21,176.10 (-) \$20,351.63 = \$824.47$$

Total Contribution Due:

$$\$824.47 (x) 6.8\% = \$56.06$$

Amount of Salary Above Adjusted State Minimum Reported to Date:

$$\$116.77 (x) 5 = \$583.85$$

Contribution Paid to Date:

$$\$7.94 (x) 5 = \$39.70$$

Salary Balance Due:

$$\$824.47 (-) \$583.85 = \$240.62$$

Contribution Balance Due

$$\$56.06 (-) \$39.70 = \$16.36$$



EXAMPLES OF STATUTORY MINIMUM REPORT CALCULATIONS

○ 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 \$38,000.00 to be paid over 7 months (February – August). The CEI is 1.11.

State Minimum Salary Daily Rate:

$$\$33,720.00 (\div) 187 = \$180.32$$

State Minimum Salary for term of contract:

$$\$180.32 (x) 95 = \$17,130.40$$

Monthly State Minimum Salary:

$$\$17,130.40 (\div) 7 = \$2,447.20$$

Monthly Adjusted State Minimum Salary:

$$\$2,447.20 (x) 1.11 = \$2,716.39$$

Adjusted TRS Salary Daily Rate of Pay:

$$\$38,000.00 (\div) 187 = \$203.21$$

Adjusted TRS Salary for Term of Contract:

$$\$203.21 (x) 95 = \$19,304.95$$

Monthly Adjusted TRS Salary:

$$\$19,304.95 (\div) 7 = \$2,757.85$$

Monthly Salary Above Adjusted State Minimum Salary:

$$\$2,757.85 (-) \$2,716.39 = \$41.46$$

Monthly District Contribution:

$$\$41.46 (x) 6.8\% = \$2.82$$

○ Example #4

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 \$44,000.00 to be paid over 11 months. The CEI is 1.05. Refer to Table 2 for monthly and annual state minimum salary.

Monthly State Minimum Salary:

$$\$40,788.00 (\div) 11 = \$3,708.00$$

Monthly Adjusted State Minimum Salary:

$$\$3,708.00 (x) 1.05 = \$3,893.40$$

Monthly Adjusted TRS Salary:

$$\$44,000.00 (\div) 11 = \$4,000.00$$

Salary Above Adjusted State Minimum Salary:

$$\$4,000.00 (-) \$3,893.40 = \$106.60$$

District Contribution:

$$\$106.60 (x) 6.8\% = \$7.25$$



EXAMPLES OF STATUTORY MINIMUM REPORT CALCULATIONS

○ Example #5

Non-Standard 11 Month Contract

Paid in 12 Months

- An 11 month (202 day) principal on Step 8 is hired for 215 days at a salary of \$45,500.00 to be paid over 12 months. The state minimum salary daily rate is \$196.149 (see Table 3). The CEI is 1.05.

Monthly State Minimum Salary:

$$\text{\$196.149 (x) 215} = \text{\$42,172.04} (\div) 12 = \text{\$3,514.34}$$

Monthly Adjusted State Minimum Salary:

$$\text{\$3,514.34 (x) 1.05} = \text{\$3,690.06}$$

Monthly Adjusted TRS Salary:

$$\text{\$45,500.00} (\div) 12 = \text{\$3,791.67}$$

Salary Above Adjusted State Minimum Salary:

$$\text{\$3,791.67 (-) \$3,690.06} = \text{\$101.61}$$

District Contribution:

$$\text{\$101.61 (x) 6.8\%} = \text{\$6.91}$$

○ Example #6

Standard 12 Month Contract

Paid in 12 Months

- A 12 month administrative officer on Step 10 is hired for 226 days at a salary of \$49,500.00 to be paid over 12 months. The CEI is 1.04. Refer to Table 2 for monthly and annual state minimum salary.

Monthly State Minimum Salary:

$$\text{\$45,696.00} (\div) 12 = \text{\$3,808.00}$$

Monthly Adjusted State Minimum Salary:

$$\text{\$3,808.00 (x) 1.04} = \text{\$3,960.32}$$

Monthly Adjusted TRS Salary:

$$\text{\$49,500.00} (\div) 12 = \text{\$4,125.00}$$

Salary Above Adjusted State Minimum Salary:

$$\text{\$4,125.00 (-) \$3,960.32} = \text{\$164.68}$$

District Contribution:

$$\text{\$164.68 (x) 6.8\%} = \text{\$11.20}$$



EXAMPLES OF STATUTORY MINIMUM REPORT CALCULATIONS

○ Example #7

Non-Standard 12 Month Contract
Paid in 12 Months

- A 12 month, 226 day superintendent on Step 10 is hired for 236 days at a salary of \$66,250.00 to be paid over 12 months. The state minimum salary daily rate is \$202.195 (see Table 3). The CEI is 1.20.

Monthly State Minimum Salary:

$$\$202.195 (x) 236 = \$47,718.02 (\div) 12 = \$3,976.50$$

Adjusted State Minimum Salary:

$$\$3,976.50 (x) 1.20 = \$4,771.80$$

Monthly Adjusted TRS Salary:

$$\$66,250.00 (\div) 12 = \$5,520.83$$

Salary Above Adjusted State Minimum Salary:

$$\$5,520.83 (-) \$4,771.80 = \$749.03$$

District Contribution:

$$\$749.03 (x) 6.8\% = \$50.93$$

○ Example #8

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 at a salary of \$20,000.00 paid over 12 months. The CEI is 1.17. Refer to Table 1 for annual and monthly state minimum salary.

Annual State Minimum Salary for 50% Employment:

$$\$29,890.00 (\div) 2 = \$14,945.00$$

Monthly State Minimum Salary:

$$\$14,945.00 (\div) 12 = \$1,245.42$$

Monthly Adjusted State Minimum Salary:

$$\$1,245.42 (x) 1.17 = \$1,457.14$$

Monthly Adjusted TRS Salary:

$$\$20,000.00 (\div) 12 = \$1,666.67$$

Salary Above Adjusted State Minimum Salary:

$$\$1,666.67 (-) \$1,457.14 = \$209.53$$

District Contribution:

$$\$209.53 (x) 6.8\% = \$14.25$$



EXAMPLES OF STATUTORY MINIMUM REPORT CALCULATIONS

○ Example #9

Salary Reduction for Full Day's Pay

- 10 month full-time librarian on Step 7 is hired for 187 days at a salary of \$37,000.00 to be paid over 12 months. The employee's monthly adjusted TRS salary and the state minimum salary are reduced due to one unpaid day in March. The CEI is 1.02. Refer to Table 1 for annual and monthly state minimum salary.

Annual State Minimum Salary:

$$\$34,900.00$$

State Minimum Salary Daily Rate:

$$\$34,900.00 \div 187 = \$186.63$$

Monthly State Minimum Salary:

$$\$34,900.00 \div 12 = \$2,908.33$$

Reduced Monthly State Minimum Salary for March:

$$\$2,908.33 (-) \$186.63 = \$2,721.70$$

Monthly Adjusted State Minimum Salary for March:

$$\$2,721.70 (x) 1.02 = \$2,776.13$$

Monthly Adjusted TRS Salary:

$$\$37,000.00 \div 12 = \$3,083.33$$

Daily Rate for Adjusted TRS Salary:

$$\$37,000.00 \div 187 = \$197.86$$

Reduced Monthly Adjusted TRS Salary for March:

$$\$3,083.33 (-) \$197.86 = \$2,885.47$$

Salary Above Adjusted State Minimum Salary:

$$\$2,885.47 (-) \$2,776.13 = \$109.34$$

District Contribution:

$$\$109.34 (x) 6.8\% = \$7.44$$

○ Example #10

Salary Reduction at a Fixed Rate of Pay

- A 10 month nurse on Step 10 is hired for 187 days at a salary of \$41,500.00 to be paid over 12 months. In February, the employee's monthly adjusted TRS salary and the state minimum salary are reduced for 2 days at a fixed amount of \$60.00 per day. The CEI is 1.07. Refer to Table 1 for annual and monthly state minimum salary.

Monthly State Minimum Salary:

$$\$38,080.00 \div 12 = \$3,173.33$$

Reduced Monthly State Minimum Salary for February:

$$\$3,173.33 (-) \$120.00 = \$3,053.33$$

Monthly Adjusted State Minimum Salary for February:

$$\$3,053.33 (x) 1.07 = \$3,267.06$$

Monthly Adjusted TRS Salary:

$$\$41,500.00 \div 12 = \$3,458.33$$

Reduced Monthly Adjusted TRS Salary for February:

$$\$3,458.33 (-) \$120.00 = \$3,338.33$$

Salary Above Adjusted State Minimum Salary:

$$\$3,338.33 (-) \$3,267.06 = \$71.27$$

District Contribution:

$$\$71.27 (x) 6.8\% = \$4.85$$



EXAMPLES OF STATUTORY MINIMUM REPORT CALCULATIONS

Example #11 -- Multiple Months of Salary Paid in One Month

A 10 month teacher on Step 2 hired for 187 days at a salary of \$31,000.00 to be paid over 12 months. The CEI is 1.04. Refer to Table 1 for annual and monthly state minimum salary.

Calculation for One Month:

Monthly State Minimum Salary:

$$\$29,290.00 (\div) 12 = \$2,440.83$$

Monthly Adjusted State Minimum Salary:

$$\$2,440.83 (x) 1.04 = \$2,538.46$$

Monthly Adjusted TRS Salary:

$$\$31,000.00 (\div) 12 = \$2,583.33$$

Salary Above Adjusted State Minimum Salary:

$$\$2,583.33 (-) \$2,538.46 = \$44.87$$

District Contribution:

$$\$44.87 (x) 6.8\% = \$3.05$$

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

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

Calculation for Four Months:

State Minimum Salary:

$$\$2,440.83 (x) 4 = \$9,763.32$$

Adjusted State Minimum Salary:

$$\$9,763.32 (x) 1.04 = \$10,153.85$$

Adjusted TRS Salary:

$$\$2,583.33 (x) 4 = \$10,333.32$$

Salary Above Adjusted State Minimum Salary:

$$\$10,333.32 (-) \$10,153.85 = \$179.47$$

District Contribution:

$$\$179.47 (x) 6.8\% = \$12.20$$



SALARY PAID FROM A FEDERAL FUND OR PRIVATE GRANT

- The total salary paid from a federal fund or private grant must be reported on the *Federal Fund/Private Grant Report*.
- If the source of funding for the employee's salary is 100% federal, the employee will not be listed on the *Statutory Minimum Report*.
- The following examples indicate how salaries paid from a federal fund or private grant affect the *Statutory Minimum Report*. The examples show the calculation and reporting of the amount of salary paid above or below the adjusted 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.



EXAMPLES OF STATUTORY MINIMUM REPORT CALCULATIONS

○ Example #12

100% Federally Funded Salary GREATER than the Adjusted State Minimum Salary

- A 12 month administrative officer on Step 10 hired for 226 days at a salary of \$53,000.00 to be paid over 12 months. The CEI is 1.11. Refer to Table 2 for monthly and annual state minimum salary.

Monthly State Minimum Salary:

$$\$45,696.00 (\div) 12 = \$3,808.00$$

Monthly Adjusted State Minimum Salary:

$$\$3,808.00 (x) 1.11 = \$4,226.88$$

Monthly Adjusted TRS Salary:

$$\$53,000.00 (\div) 12 = \$4,416.67 \text{ (100\% from Federal Grant)}$$

Salary Paid Above Adjusted State Minimum Salary:

$$\$4,416.67 (-) \$4,226.88 = \$189.79$$

Amount of Salary and State Contribution Reported on the *Statutory Minimum Report*:

“N O N E”

Amount of Salary and State Contribution Reported on the *Federal Fund/Private Grant Report*:

$$\$4,416.67 (x) 6.8\% = \$300.33$$

○ Example #13

100% Federally Funded Salary LESS than the Adjusted State Minimum Salary

- A 12 month administrative officer on Step 9 hired for 220 days at a salary of \$34,500.00 to be paid over 12 months. The CEI is 1.20.

Monthly State Minimum Salary:

$$\$44,496.00 (\div) 12 = \$3,708.00$$

Monthly Adjusted State Minimum Salary:

$$\$3,708.00 (x) 1.20 = \$4,449.60$$

Monthly Adjusted TRS Salary:

$$\$34,500.00 (\div) 12 = \$2,875.00 \text{ (100\% from a Federal Grant)}$$

Amount of Salary and District Contribution Reported on the Statutory Minimum Report:

“N O N E”

Amount of Salary and State Contribution Reported on the *Federal Fund/Private Grant Report*:

$$\$2,875.00 (x) 6.8\% = \$195.50$$



EXAMPLES OF STATUTORY MINIMUM REPORT CALCULATIONS

○ Example #14

75% Federally Funded Salary which is LESS than the Adjusted State Minimum Salary

- A teacher on Step 10 hired for 187 days at a salary of \$39,600.00 to be paid over 12 months. The CEI is 1.02.

Monthly State Minimum Salary:

$$\$38,080.00 (\div) 12 = \$3,173.33$$

Monthly Adjusted State Minimum Salary:

$$\$3,173.33 (x) 1.02 = \$3,236.80$$

Monthly Adjusted TRS Salary:

$$\$39,600.00 (\div) 12 = \$3,300.00$$

75% (\$2,475.00) paid from federal funds

25% (\$825.00) paid from local funds

Salary Paid Above Adjusted State Minimum Salary:

$$\$3,300.00 (-) \$3,236.80 = \$63.20$$

Amount of Salary and District Contribution Reported on the Statutory Minimum Report:

$$\$63.20 (x) 6.8\% = \$4.30$$

Amount of Salary and State Contribution Reported on the Federal Fund/Private Grant Report:

$$*\$2,475.00 (x) 6.8\% = \$168.30$$

*The total federally funded salary will be reported on the Federal Fund/Private Grant Report.

○ Example #15

95% Federally Funded Salary which is GREATER than the Adjusted State Minimum Salary

- A 12 month administrative officer on Step 2 hired for 220 days at a salary of \$41,000.00 to be paid over 12 months. The CEI is 1.07.

Monthly State Minimum Salary:

$$\$35,148.00 (\div) 12 = \$2,929.00$$

Monthly Adjusted State Minimum Salary:

$$\$2,929.00 (x) 1.07 = \$3,134.03$$

Monthly Adjusted TRS Salary:

$$\$41,000.00 (\div) 12 = \$3,416.67$$

95% (\$3,245.84) paid from federal funds

5% (\$170.83) paid from local funds

Amount of Salary and State Contribution Reported on the Federal Fund/Private Grant Report:

$$\$3,245.84 (x) 6.8\% = \$220.72$$

Amount of Salary and District Contribution Reported on the Statutory Minimum Report:

Salary Paid Above Federal Funded Salary:

$$\$3,416.67 (-) \$3,245.84 = \$170.83*$$

*Deposit due from Statutory Minimum Report is 6.8% of difference between monthly adjusted TRS salary and federally funded salary.

$$\$170.83 (x) 6.8\% = \$11.62$$

The total deposit due from Federal Fund/Private Grant and Statutory Minimum Reports = \$232.34 or 6.8% of total reported salary; i.e., \$3,416.67 because the federally funded portion of the salary is greater than the adjusted state minimum salary.

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.



PRIOR MONTH ADJUSTMENTS

- The Signature component contains the adjustments for salaries and contributions reported in error.
- The total of all monthly adjustments must be shown on the “Prior Month Adjustment” line of the Signature.
 - The reporting entity is responsible for retaining detailed data along with any supporting documentation which may be needed for future reference or audit.
- A positive adjustment is understood.
- A negative adjustment requires a minus sign.



HELPFUL HINTS

- “Query” each day until the Report Status of “Completed” has been reached.
- Each month’s *Statutory Minimum Report* must reach the Report Status of “Completed” before the next month’s report can reach the “Completed” status.



Table 1 State Minimum Salary Schedule for				
Teachers, Full-Time Librarians, Full-Time Counselors, and Full-Time Nurses				
Effective with the 2014-2015 School Year-Present				
Years of Experience Credited (Step)	Annual Salary-10 Month Contract	Paid in 10 Monthly Installments	Paid in 11 Monthly Installments	Paid in 12 Monthly Installments
0	27,540	2754	2,503.64	2,295.00
1	28,130	2813	2,557.27	2,344.17
2	28,720	2872	2,610.91	2,393.33
3	29,310	2931	2,664.55	2,442.50
4	30,560	3056	2,778.18	2,546.67
5	31,810	3181	2,891.82	2,650.83
6	33,060	3306	3,005.45	2,755.00
7	34,220	3422	3,110.91	2,851.67
8	35,320	3532	3,210.91	2,943.33
9	36,360	3636	3,305.45	3,030.00
10	37,340	3734	3,394.55	3,111.67
11	38,260	3826	3,478.18	3,188.33
12	39,150	3915	3,559.09	3,262.50
13	39,970	3997	3,633.64	3,330.83
14	40,750	4075	3,704.55	3,395.83
15	41,490	4149	3,771.82	3,457.50
16	42,190	4219	3,835.45	3,515.83
17	42,850	4285	3,895.45	3,570.83
18	43,480	4348	3,952.73	3,623.33
19	44,070	4407	4,006.36	3,672.50
20	44,620	4462	4,056.36	3,718.33

Note: Ten-month contract for teachers, full-time librarians, full-time counselors, and full-time nurses consist 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

Years of Experience Credited (Step)	Term of Contract = Term of Pay	Term of Pay =12 Months	Term of Pay =12 Months²	Annual State Minimum Salary¹	Annual State Minimum Salaries²	Annual State Minimum Salaries³
	Monthly State Minimum Salary 10 Months paid in 10 Months 11 Months Paid in 11 Months 12 Months Paid in 12 Months	Monthly State Minimum Salary for 10 Month Contract Paid in 12 Equal Installments	Monthly State Minimum Salary for 11 Month Contract Paid in 12 Equal Installments	10 Month Contract 183 Days	11 Month Contract 202 or 207 Days	12 Month Contract 220 or 226 Days
0	2,754.00	2,295.00	2,524.50	27,540.00	30,294.00	33,048.00
1	2,813.00	2,344.17	2,578.58	28,130.00	30,943.00	33,756.00
2	2,872.00	2,393.33	2,632.67	28,720.00	31,592.00	34,464.00
3	2,931.00	2,442.50	2,686.75	29,310.00	32,241.00	35,172.00
4	3,056.00	2,546.67	2,801.33	30,560.00	33,616.00	36,672.00
5	3,181.00	2,650.83	2,915.92	31,810.00	34,991.00	38,172.00
6	3,306.00	2,755.00	3,030.50	33,060.00	36,366.00	39,672.00
7	3,422.00	2,851.67	3,136.83	34,220.00	37,642.00	41,064.00
8	3,532.00	2,943.33	3,237.67	35,320.00	38,852.00	42,384.00
9	3,636.00	3,030.00	3,333.00	36,360.00	39,996.00	43,632.00
10	3,734.00	3,111.67	3,422.83	37,340.00	41,074.00	44,808.00

Table 2 continued on next slide

Table 2		State Minimum Salary Schedule					
Page 2		For Members who would have been entitled to the Minimum Salary under former Section 16.056, Education Code on January 1, 1995					
Years of Experience Credited (Step)	Term of Contract = Term of Pay	Term of Pay =12 Months	Term of Pay =12 Months²	Annual State Minimum Salary	Annual State Minimum Salaries²	Annual State Minimum Salaries³	
	Monthly State Minimum Salary 10 Months paid in 10 Months 11 Months Paid in 11 Months 12 Months Paid in 12 Months	Monthly State Minimum Salary for 10 Month Contract Paid in 12 Equal Installments	Monthly State Minimum Salary for 11 Month Contract Paid in 12 Equal Installments	10 Month Contract 183 Days	11 Month Contract 202 or 207 Days	12 Month Contract 220 or 226 Days	
11	3,826.00	3,188.33	3,507.17	38,260.00	42,086.00	45,912.00	
12	3,915.00	3,262.50	3,588.75	39,150.00	43,065.00	46,980.00	
13	3,997.00	3,330.83	3,663.92	39,970.00	43,967.00	47,964.00	
14	4,075.00	3,395.83	3,735.42	40,750.00	44,825.00	48,900.00	
15	4,149.00	3,457.50	3,803.25	41,490.00	45,639.00	49,788.00	
16	4,219.00	3,515.83	3,867.42	42,190.00	46,409.00	50,628.00	
17	4,285.00	3,570.83	3,927.92	42,850.00	47,135.00	51,420.00	
18	4,348.00	3,623.33	3,985.67	43,480.00	47,828.00	52,176.00	
19	4,407.00	3,672.50	4,039.75	44,070.00	48,477.00	52,884.00	
20	4,462.00	3,718.33	4,090.17	44,620.00	49,082.00	53,544.00	

Table 3**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**

Years of Experience Credited (Step)	10 Month 183 Days	11 Month 202 Days	11 Month 207Days	12 Month 220 Days	12 Month 226 Days
0	150.492	149.970	146.348	150.218	146.230
1	153.716	153.183	149.483	153.436	149.363
2	156.940	156.396	152.618	156.655	152.496
3	160.164	159.609	155.754	159.873	155.628
4	166.995	166.416	162.396	166.691	162.265
5	173.825	173.223	169.039	173.509	168.903
6	180.656	180.030	175.681	180.327	175.540
7	186.995	186.347	181.845	186.655	181.699
8	193.005	192.337	187.691	192.655	187.540
9	198.689	198.000	193.217	198.327	193.062
10	204.044	203.337	198.425	203.673	198.265

Table 3 continued on next slide

Table 3 **State Minimum Salary Daily Rate Schedule**
Page 2 **for Members who would have been entitled to the Minimum Salary under**
former Section 16.056, Education Code on January 1, 1995

Years of Experience Credited (Step)	10 Month	11 Month	11 Month	12 Month	12 Month
	183 Days	202 Days	207Days	220 Days	226 Days
11	209.071	208.347	203.314	208.691	203.150
12	213.934	213.193	208.043	213.545	207.876
13	218.415	217.658	212.401	218.018	212.230
14	222.678	221.906	216.546	222.273	216.372
15	226.721	225.936	220.478	226.309	220.301
16	230.546	229.748	224.198	230.127	224.018
17	234.153	233.342	227.705	233.727	227.522
18	237.596	236.772	231.053	237.164	230.867
19	240.820	239.985	234.188	240.382	234.000
20	243.825	242.980	237.111	243.382	236.920