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**Teacher Retirement System  
of Texas**

1000 Red River Street  
Austin, Texas 78701-2698

EXECUTIVE DIRECTOR  
Brian K. Guthrie



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December 1, 2011

Dear Reporting Official:

The General Appropriations Act (GAA) for the 2012-13 Biennium established a limit for each institution on the amount of funds appropriated from the General Revenue Fund for the purpose of funding the retirement matching contributions for employees of Public Community/Junior Colleges. Due to this limitation it is necessary for each institution to remit monthly to TRS such amounts as may be required to fully fund the 6.0% retirement match for your employees who are participants in the Teacher Retirement System.

The GAA limits the General Revenue amount available to each institution for retirement matching contributions to 6% of the districts unrestricted General Revenue Appropriation. This limitation applies to the combined matching contributions for both TRS participants and for participants of the Optional Retirement Program.

You have previously received information from Jim Pinkard with the Texas Higher Education Coordinating Board providing you with the amount of General Revenue available to your institution, the amount your institution allocated for matching in the Optional Retirement Program, and the balance available to meet the employer matching requirement for your TRS Pension Plan participants. TRS will draw down 1/12<sup>th</sup> of the General Revenue funds available for TRS retirement match each month from the State Comptroller's Office to apply to the 6% matching requirement for your institution's employees who participate in TRS. To the extent that the required 6% match is not covered by the monthly 1/12<sup>th</sup> draw, monthly each institution will be required to remit funds from other sources necessary to make up the full 6% contribution.

To facilitate the required remittance, TRS has instituted a new monthly report in TRAQS titled *Community/Junior College Contribution Report*. The effective date of the new required report is September 1, 2011. Beginning with the November 2011 report (due December 6, 2011), this report is to be submitted monthly. Adjustments for the report months of September 2011 through October 2011 are to be made on the November report as a lump sum adjustment.

Instructions for completing the report are included in the attachment to this letter. Should you have any questions concerning the completion of this new report, please contact your TRAQS coach.

Sincerely,

A handwritten signature in black ink that reads "Ken Welch".

Ken Welch  
Deputy Director