



## **REQUIRED SUPPLEMENTARY INFORMATION OTHER POSTEMPLOYMENT BENEFIT PLANS – EMPLOYERS (PRIMARY GOVERNMENT AND COMPONENT UNITS)**

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*Required supplementary information for employers provides information on the allocations of net OPEB liabilities and employer contributions.*

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The Required Supplementary Information for Employers includes the following schedules:

Schedule of the Primary Government's and Component Units' Proportionate Share of the Net OPEB Liability

Schedule of the Primary Government's and Component Units' Proportionate Share of the Net OPEB Liability (Asset)

Schedule of the Primary Government's and Component Units' Contributions: Cost-Sharing, Multiple-Employer, Defined Benefit OPEB Plans

**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF THE PRIMARY GOVERNMENT'S AND COMPONENT UNITS'**  
**PROPORTIONATE SHARE OF THE NET OPEB LIABILITY**

Last Six Fiscal Years\*

*(Dollars in Thousands)***Cost-Sharing, Multiple-Employer, Defined Benefit OPEB Plans**

<b>Retiree Health Benefit</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>Primary Government</b>					
Proportion of the net OPEB liability	19.96%	20.69%	19.57%	19.38%	19.06%
Proportionate share of the net OPEB liability	\$ 4,740,298	\$ 6,397,613	\$ 5,429,964	\$ 6,130,058	\$ 5,428,301
Covered payroll	\$ 4,022,687	\$ 4,069,356	\$ 3,858,114	\$ 3,624,657	\$ 3,575,074
Proportionate share of the net OPEB liability as a percentage of covered payroll	117.84%	157.21%	140.74%	169.12%	151.84%
<b>Component Units</b>					
<b>University of North Carolina System</b>					
Proportion of the net OPEB liability	25.31%	25.57%	25.33%	25.12%	24.31%
Proportionate share of the net OPEB liability	\$ 6,010,509	\$ 7,905,263	\$ 7,025,953	\$ 7,946,586	\$ 6,924,221
Covered payroll	\$ 4,687,949	\$ 4,531,662	\$ 4,477,867	\$ 4,401,308	\$ 4,068,314
Proportionate share of the net OPEB liability as a percentage of covered payroll	128.21%	174.45%	156.90%	180.55%	170.20%
<b>Community Colleges</b>					
Proportion of the net OPEB liability	4.76%	4.77%	4.70%	4.86%	5.02%
Proportionate share of the net OPEB liability	\$ 1,130,722	\$ 1,475,791	\$ 1,304,098	\$ 1,536,342	\$ 1,429,417
Covered payroll	\$ 942,719	\$ 910,883	\$ 918,872	\$ 980,064	\$ 889,736
Proportionate share of the net OPEB liability as a percentage of covered payroll	119.94%	162.02%	141.92%	156.76%	160.66%
<b>Other Component Units</b>					
Proportion of the net OPEB liability	0.17%	0.16%	0.16%	0.15%	0.14%
Proportionate share of the net OPEB liability	\$ 40,107	\$ 49,541	\$ 43,564	\$ 46,204	\$ 40,997
Covered payroll	\$ 34,436	\$ 32,275	\$ 31,376	\$ 29,330	\$ 28,298
Proportionate share of the net OPEB liability as a percentage of covered payroll	116.47%	153.50%	138.84%	157.53%	144.88%
Plan fiduciary net position as a percentage of the total OPEB liability	10.58%	7.72%	6.92%	4.40%	4.40%

\* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

**2018**

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19.24%

\$ 6,308,532

\$ 3,272,409

192.78%

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23.06%

\$ 7,560,701

\$ 4,632,586

163.21%

4.93%

\$ 1,617,372

\$ 853,363

189.53%

0.14%

\$ 44,486

\$ 26,235

169.57%

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3.52%

**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF THE PRIMARY GOVERNMENT'S AND COMPONENT UNITS'**  
**PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)**

Last Six Fiscal Years\*

(Dollars in Thousands)

**Cost-Sharing, Multiple-Employer, Defined Benefit OPEB Plans**

Disability Income	2023	2022	2021	2020	2019
<b>Primary Government</b>					
Proportion of the net OPEB liability (asset)	19.45%	20.54%	19.23%	18.85%	18.78%
Proportionate share of the net OPEB liability (asset)	\$ 5,785	\$ (3,354)	\$ (9,458)	\$ (8,135)	\$ (5,707)
Covered payroll	\$ 3,937,778	\$ 3,986,667	\$ 3,779,000	\$ 3,547,857	\$ 3,498,571
Proportionate share of the net OPEB liability (asset) as a percentage of covered payroll	0.15%	(0.08%)	(0.25%)	(0.23%)	(0.16%)
<b>Component Units</b>					
<b>University of North Carolina System</b>					
Proportion of the net OPEB liability (asset)	25.52%	25.30%	25.85%	25.35%	25.03%
Proportionate share of the net OPEB liability (asset)	\$ 7,592	\$ (4,133)	\$ (12,715)	\$ (10,937)	\$ (7,603)
Covered payroll	\$ 4,678,889	\$ 4,532,222	\$ 7,853,000	\$ 4,402,143	\$ 4,107,143
Proportionate share of the net OPEB liability (asset) as a percentage of covered payroll	0.16%	(0.09%)	(0.16%)	(0.25%)	(0.19%)
<b>Community Colleges</b>					
Proportion of the net OPEB liability (asset)	4.79%	4.88%	4.79%	4.92%	5.04%
Proportionate share of the net OPEB liability (asset)	\$ 1,426	\$ (797)	\$ (2,356)	\$ (2,124)	\$ (1,520)
Covered payroll	\$ 933,333	\$ 941,111	\$ 1,560,000	\$ 981,429	\$ 890,000
Proportionate share of the net OPEB liability (asset) as a percentage of covered payroll	0.15%	(0.08%)	(0.15%)	(0.22%)	(0.17%)
<b>Other Component Units</b>					
Proportion of the net OPEB liability (asset)	0.17%	0.16%	0.16%	0.15%	0.14%
Proportionate share of the net OPEB liability (asset)	\$ 50	\$ (26)	\$ (80)	\$ (65)	\$ (43)
Covered payroll	\$ 34,444	\$ 32,222	\$ 32,000	\$ 27,143	\$ 27,857
Proportionate share of the net OPEB liability (asset) as a percentage of covered payroll	0.15%	(0.08%)	(0.25%)	(0.24%)	(0.15%)
Plan fiduciary net position as a percentage of the total OPEB liability	90.34%	105.18%	115.57%	113.00%	108.47%

\* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

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**2018**

19.02%  
\$ (11,624)  
\$ 3,272,409  
  
(0.36%)

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24.73%  
\$ (15,118)  
\$ 4,632,586  
  
(0.33%)

5.20%  
\$ (3,177)  
\$ 853,848  
  
(0.37%)

0.14%  
\$ (83)  
\$ 26,235  
  
(0.32%)

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116.23%

**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF THE PRIMARY GOVERNMENT'S AND COMPONENT UNITS' CONTRIBUTIONS**  
**COST-SHARING, MULTIPLE-EMPLOYER, DEFINED BENEFIT OPEB PLANS**

Last Six Fiscal Years

(Dollars in Thousands)

<b>Retiree Health</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>Primary Government</b>					
Contractually required contribution	\$ 280,380	\$ 253,027	\$ 271,833	\$ 249,620	\$ 227,266
Contributions in relation to the contractually required contribution	280,380	253,027	271,833	249,620	227,266
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 4,069,376	\$ 4,022,687	\$ 4,069,356	\$ 3,858,114	\$ 3,624,657
Contributions as a percentage of covered payroll	6.89%	6.29%	6.68%	6.47%	6.27%
<b>Component Units</b>					
<b>University of North Carolina System</b>					
Contractually required contribution	\$ 347,911	\$ 294,872	\$ 302,715	\$ 289,718	\$ 275,962
Contributions in relation to the contractually required contribution	347,911	294,872	302,715	289,718	275,962
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,049,507	\$ 4,687,949	\$ 4,531,662	\$ 4,477,867	\$ 4,401,308
Contributions as a percentage of covered payroll	6.89%	6.29%	6.68%	6.47%	6.27%
<b>Community Colleges</b>					
Contractually required contribution	\$ 68,524	\$ 59,297	\$ 60,847	\$ 59,451	\$ 61,450
Contributions in relation to the contractually required contribution	68,524	59,297	60,847	59,451	61,450
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 994,543	\$ 942,719	\$ 910,883	\$ 918,872	\$ 980,064
Contributions as a percentage of covered payroll	6.89%	6.29%	6.68%	6.47%	6.27%
<b>Other Component Units</b>					
Contractually required contribution	\$ 2,681	\$ 2,166	\$ 2,156	\$ 2,030	\$ 1,839
Contributions in relation to the contractually required contribution	2,681	2,166	2,156	2,030	1,839
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 38,911	\$ 34,436	\$ 32,275	\$ 31,376	\$ 29,330
Contributions as a percentage of covered payroll	6.89%	6.29%	6.68%	6.47%	6.27%

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**2018**

\$ 216,292

216,292

\$ -

\$ 3,575,074

6.05%

\$ 246,133

246,133

\$ -

\$ 4,068,314

6.05%

\$ 53,829

53,829

\$ -

\$ 889,736

6.05%

\$ 1,712

1,712

\$ -

\$ 28,298

6.05%

**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF THE PRIMARY GOVERNMENT'S AND COMPONENT UNITS' CONTRIBUTIONS**  
**COST-SHARING, MULTIPLE-EMPLOYER, DEFINED BENEFIT OPEB PLANS**

Last Six Fiscal Years

(Dollars in Thousands)

<b>Disability Income</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>Primary Government</b>					
Contractually required contribution	\$ 3,979	\$ 3,544	\$ 3,588	\$ 3,779	\$ 4,967
Contributions in relation to the contractually required contribution	3,979	3,544	3,588	3,779	4,967
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,979,000	\$ 3,937,778	\$ 3,986,667	\$ 3,779,000	\$ 3,547,857
Contributions as a percentage of covered payroll	0.10%	0.09%	0.09%	0.10%	0.14%
<b>Component Units</b>					
<b>University of North Carolina System</b>					
Contractually required contribution	\$ 5,049	\$ 4,211	\$ 4,079	\$ 7,853	\$ 6,163
Contributions in relation to the contractually required contribution	5,049	4,211	4,079	7,853	6,163
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,049,000	\$ 4,678,889	\$ 4,532,222	\$ 7,853,000	\$ 4,402,143
Contributions as a percentage of covered payroll	0.10%	0.09%	0.09%	0.10%	0.14%
<b>Community Colleges</b>					
Contractually required contribution	\$ 1,010	\$ 840	\$ 847	\$ 1,560	\$ 1,374
Contributions in relation to the contractually required contribution	1,010	840	847	1,560	1,374
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 1,010,000	\$ 933,333	\$ 941,111	\$ 1,560,000	\$ 981,429
Contributions as a percentage of covered payroll	0.10%	0.09%	0.09%	0.10%	0.14%
<b>Other Component Units</b>					
Contractually required contribution	\$ 39	\$ 31	\$ 29	\$ 32	\$ 38
Contributions in relation to the contractually required contribution	39	31	29	32	38
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 39,000	\$ 34,444	\$ 32,222	\$ 32,000	\$ 27,143
Contributions as a percentage of covered payroll	0.10%	0.09%	0.09%	0.10%	0.14%



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**2018**

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\$ 4,898

4,898

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\$ -

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\$ 3,498,571

0.14%

\$ 5,750

5,750

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\$ -

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\$ 4,107,143

0.14%

\$ 1,246

1,246

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\$ -

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\$ 890,000

0.14%

\$ 39

39

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\$ -

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\$ 27,857

0.14%