



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

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

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 Asset

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

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

Last Five Fiscal Years*

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

Retiree Health Benefit	2022	2021	2020	2019	2018
Primary Government					
Proportion of the net OPEB liability	20.69%	19.57%	19.38%	19.06%	19.24%
Proportionate share of the net OPEB liability	\$ 6,397,613	\$ 5,429,964	\$ 6,130,058	\$ 5,428,301	\$ 6,308,532
Covered payroll	\$ 4,069,356	\$ 3,858,114	\$ 3,624,657	\$ 3,575,074	\$ 3,272,409
Proportionate share of the net OPEB liability as a percentage of covered payroll	157.21%	140.74%	169.12%	151.84%	192.78%
Component Units					
University of North Carolina System					
Proportion of the net OPEB liability	25.57%	25.33%	25.12%	24.31%	23.06%
Proportionate share of the net OPEB liability	\$ 7,905,263	\$ 7,025,953	\$ 7,946,586	\$ 6,924,221	\$ 7,560,701
Covered payroll	\$ 4,531,662	\$ 4,477,867	\$ 4,401,308	\$ 4,068,314	\$ 4,632,586
Proportionate share of the net OPEB liability as a percentage of covered payroll	174.45%	156.90%	180.55%	170.20%	163.21%
Community Colleges					
Proportion of the net OPEB liability	4.77%	4.70%	4.86%	5.02%	4.93%
Proportionate share of the net OPEB liability	\$ 1,475,791	\$ 1,304,098	\$ 1,536,342	\$ 1,429,417	\$ 1,617,372
Covered payroll	\$ 910,883	\$ 918,872	\$ 980,064	\$ 889,736	\$ 853,363
Proportionate share of the net OPEB liability as a percentage of covered payroll	162.02%	141.92%	156.76%	160.66%	189.53%
Other Component Units					
Proportion of the net OPEB liability	0.16%	0.16%	0.15%	0.14%	0.14%
Proportionate share of the net OPEB liability	\$ 49,541	\$ 43,564	\$ 46,204	\$ 40,997	\$ 44,486
Covered payroll	\$ 32,275	\$ 31,376	\$ 29,330	\$ 28,298	\$ 26,235
Proportionate share of the net OPEB liability as a percentage of covered payroll	153.50%	138.84%	157.53%	144.88%	169.57%
Plan fiduciary net position as a percentage of the total OPEB liability	7.72%	6.92%	4.40%	4.40%	3.52%

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

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

Last Five Fiscal Years*

(Dollars in Thousands)

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

Disability Income	2022	2021	2020	2019	2018
Primary Government					
Proportion of the net OPEB asset	20.54%	19.23%	18.85%	18.78%	19.02%
Proportionate share of the net OPEB asset	\$ (3,354)	\$ (9,458)	\$ (8,135)	\$ (5,707)	\$ (11,624)
Covered payroll	\$ 3,986,667	\$ 3,779,000	\$ 3,547,857	\$ 3,498,571	\$ 3,272,409
Proportionate share of the net OPEB asset as a percentage of covered payroll	(0.08%)	(0.25%)	(0.23%)	(0.16%)	(0.36%)
Component Units					
University of North Carolina System					
Proportion of the net OPEB asset	25.30%	25.85%	25.35%	25.03%	24.73%
Proportionate share of the net OPEB asset	\$ (4,133)	\$ (12,715)	\$ (10,937)	\$ (7,603)	\$ (15,118)
Covered payroll	\$ 4,532,222	\$ 7,853,000	\$ 4,402,143	\$ 4,107,143	\$ 4,632,586
Proportionate share of the net OPEB asset as a percentage of covered payroll	(0.09%)	(0.16%)	(0.25%)	(0.19%)	(0.33%)
Community Colleges					
Proportion of the net OPEB asset	4.88%	4.79%	4.92%	5.04%	5.20%
Proportionate share of the net OPEB asset	\$ (797)	\$ (2,356)	\$ (2,124)	\$ (1,520)	\$ (3,177)
Covered payroll	\$ 941,111	\$ 1,560,000	\$ 981,429	\$ 890,000	\$ 853,848
Proportionate share of the net OPEB asset as a percentage of covered payroll	(0.08%)	(0.15%)	(0.22%)	(0.17%)	(0.37%)
Other Component Units					
Proportion of the net OPEB asset	0.16%	0.16%	0.15%	0.14%	0.14%
Proportionate share of the net OPEB asset	\$ (26)	\$ (80)	\$ (65)	\$ (43)	\$ (83)
Covered payroll	\$ 32,222	\$ 32,000	\$ 27,143	\$ 27,857	\$ 26,235
Proportionate share of the net OPEB asset as a percentage of covered payroll	(0.08%)	(0.25%)	(0.24%)	(0.15%)	(0.32%)
Plan fiduciary net position as a percentage of the total OPEB liability	105.18%	115.57%	113.00%	108.47%	116.23%

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

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

Last Five Fiscal Years

(Dollars in Thousands)

Retiree Health	2022	2021	2020	2019	2018
Primary Government					
Contractually required contribution	\$ 253,027	\$ 271,833	\$ 249,620	\$ 227,266	\$ 216,292
Contributions in relation to the contractually required contribution	253,027	271,833	249,620	227,266	216,292
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 4,022,687	\$ 4,069,356	\$ 3,858,114	\$ 3,624,657	\$ 3,575,074
Contributions as a percentage of covered payroll	6.29%	6.68%	6.47%	6.27%	6.05%
Component Units					
University of North Carolina System					
Contractually required contribution	\$ 294,872	\$ 302,715	\$ 289,718	\$ 275,962	\$ 246,133
Contributions in relation to the contractually required contribution	294,872	302,715	289,718	275,962	246,133
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 4,687,949	\$ 4,531,662	\$ 4,477,867	\$ 4,401,308	\$ 4,068,314
Contributions as a percentage of covered payroll	6.29%	6.68%	6.47%	6.27%	6.05%
Community Colleges					
Contractually required contribution	\$ 59,297	\$ 60,847	\$ 59,451	\$ 61,450	\$ 53,829
Contributions in relation to the contractually required contribution	59,297	60,847	59,451	61,450	53,829
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 942,719	\$ 910,883	\$ 918,872	\$ 980,064	\$ 889,736
Contributions as a percentage of covered payroll	6.29%	6.68%	6.47%	6.27%	6.05%
Other Component Units					
Contractually required contribution	\$ 2,166	\$ 2,156	\$ 2,030	\$ 1,839	\$ 1,712
Contributions in relation to the contractually required contribution	2,166	2,156	2,030	1,839	1,712
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 34,436	\$ 32,275	\$ 31,376	\$ 29,330	\$ 28,298
Contributions as a percentage of covered payroll	6.29%	6.68%	6.47%	6.27%	6.05%

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

Last Five Fiscal Years

(Dollars in Thousands)

Disability Income	2022	2021	2020	2019	2018
Primary Government					
Contractually required contribution	\$ 3,544	\$ 3,588	\$ 3,779	\$ 4,967	\$ 4,898
Contributions in relation to the contractually required contribution	3,544	3,588	3,779	4,967	4,898
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,937,778	\$ 3,986,667	\$ 3,779,000	\$ 3,547,857	\$ 3,498,571
Contributions as a percentage of covered payroll	0.09%	0.09%	0.10%	0.14%	0.14%
Component Units					
University of North Carolina System					
Contractually required contribution	\$ 4,211	\$ 4,079	\$ 7,853	\$ 6,163	\$ 5,750
Contributions in relation to the contractually required contribution	4,211	4,079	7,853	6,163	5,750
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 4,678,889	\$ 4,532,222	\$ 7,853,000	\$ 4,402,143	\$ 4,107,143
Contributions as a percentage of covered payroll	0.09%	0.09%	0.10%	0.14%	0.14%
Community Colleges					
Contractually required contribution	\$ 840	\$ 847	\$ 1,560	\$ 1,374	\$ 1,246
Contributions in relation to the contractually required contribution	840	847	1,560	1,374	1,246
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 933,333	\$ 941,111	\$ 1,560,000	\$ 981,429	\$ 890,000
Contributions as a percentage of covered payroll	0.09%	0.09%	0.10%	0.14%	0.14%
Other Component Units					
Contractually required contribution	\$ 31	\$ 29	\$ 32	\$ 38	\$ 39
Contributions in relation to the contractually required contribution	31	29	32	38	39
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 34,444	\$ 32,222	\$ 32,000	\$ 27,143	\$ 27,857
Contributions as a percentage of covered payroll	0.09%	0.09%	0.10%	0.14%	0.14%