



Required Supplementary Information

**Schedule of [the Employer's] Proportionate Share of the Net OPEB Liability**  
Michigan Public School Employees Retirement Plan  
Last 10 Fiscal Years (Amounts were determined as of 9/30 of each fiscal year)

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
A. Employer's proportion of net OPEB liability (%)							[Column D] %	Prior Year	Prior Year	Prior Year
B. Employer's proportionate share of net OPEB liability							\$(Column F)	Prior Year	Prior Year	Prior Year
C. Employer's covered payroll (OPEB)*							\$(Column BB)	Prior Year	Prior Year	Prior Year
D. Employer's proportionate share of net OPEB liability as a percentage of its covered payroll (%)							%	Prior Year	Prior Year	Prior Year
E. Plan fiduciary net position as a percentage of total OPEB liability							59.44%** or 77.20%***	Prior Year	Prior Year	Prior Year

\*The employer's covered payroll is defined by GASB 82, *Pension Issues—an amendment to GASB Statements No. 67, No. 68, and No. 73*, as payroll on which contributions to a pension plan are based; and by GASB 85, *Omnibus 2017*, as payroll on which contributions to the OPEB plan are based. For university employers, covered payroll for both pension and OPEB is the greater of 1) university payroll on which contributions to the plan are based or 2) the required minimum payroll amount required by PA 136 of 2016. For non-university employers, covered payroll for both pension and OPEB represents payroll on which contributions to both plans are based.

\*\*For non-university employers (K12 districts, ISDs, charter schools/PSAs, libraries, and community colleges)

\*\*\*For university employers

This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available.