



Required Supplementary Information

Schedule of [the Employer's] OPEB Contributions
Michigan Public School Employees Retirement Plan
Last 10 Employer Fiscal Years (Amounts determined as of 6/30 of each year)

	2027	2026	2025	2024	2023	2022	2021	2020	2019	2018
A. Statutorily required OPEB contributions							\$	Prior Year	Prior Year	Prior Year
B. OPEB contributions in relation to statutorily required contributions*							\$	Prior Year	Prior Year	Prior Year
C. Contribution deficiency (excess)							\$	Prior Year	Prior Year	Prior Year
D. Employer's covered payroll (OPEB)**							\$(Column CC)	Prior Year	Prior Year	Prior Year
E. OPEB contributions as a percentage of covered payroll							%	Prior Year	Prior Year	Prior Year

*Contributions in relation to statutorily required OPEB contributions are the contributions an employer actually made to the OPEB Plan, as distinct from the statutorily required contributions.

**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.

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.