PEBA
SC Retirement Systems and State Health Plan

South Carolina Public Employee Benefit Authority
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FY2021 GASB 85 Reporting for OPEB Trust Non-employer Contributions

At the request of the State Auditor's Office and the Comptroller General's Office, PEBA – Insurance Benefits will provide the current, unaudited non-employer contributions, for the fiscal year ended June 30, 2021 for participating employers to account for non-employer contributions in accordance with GASB Statement No. 85. Since the fiscal year 2021 proportionate share has not been calculated, we are requesting that all reporting entities use their fiscal year 2020 proportionate share percentage for estimating this amount. This percentage is located in the GASB 75 Valuation Report for the Retiree Health Insurance Trust Fund that is posted on PEBA – Insurance Benefits website.

The non-employer contributions to the Retiree Health Insurance Trust Fund for the year ended June 30, 2021 are as follows:

State appropriations	$ 2,375,300
OPEB IBNR Transfer	-
Total non-employer contributions	$ 2,375,300