

**State of Maine - Teachers**

**Fiscal Year Ended June 30, 2020 GASB Statement No. 75 Disclosure Information**

**Exhibit 5: 10-Year Schedule of the State's Proportionate Share of Net OPEB Liability**

*(All dollar amounts are in thousands)*

<b>Year Ended</b>	<b>State's Proportion of the Net OPEB Liability<sup>1</sup> (a)</b>	<b>State's Proportionate Share of the Net OPEB Liability (b)</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (c)</b>
June 30, 2016	83%	\$1,323,731	0.0%
June 30, 2017	83%	\$1,248,326	0.0%
June 30, 2018	74%	\$1,235,862	0.0%
June 30, 2019	75%	\$1,441,260	0.0%
June 30, 2020	80%	\$1,905,991	0.0%

<sup>1</sup> The State's Proportion was estimated assuming the same share of implicit subsidy for each municipality's OPEB plan. GASB Statement no. 75, paragraph 213, provides for combining disclosures for more than one plan in cases that avoid unnecessary duplication.