

# State of Alaska

## Teachers' Retirement System

## Defined Contribution Retirement Plan

## Occupational Death & Disability

Information Required  
Under Governmental  
Accounting  
Standards Board  
Statement No. 75 as  
of June 30, 2020

October 2020

**BUCK**



October 16, 2020

State of Alaska  
The Alaska Retirement Management Board  
The Department of Revenue, Treasury Division  
The Department of Administration, Division of Retirement and Benefits  
P.O. Box 110203  
Juneau, AK 99811-0203

**Re: GASB 75 Report as of June 30, 2020 for June 30, 2021 Reporting – TRS DCR  
Occupational Death & Disability**

Dear Members of The Alaska Retirement Management Board, The Department of Revenue and  
The Department of Administration:

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 75 (GASB 75) for the State of Alaska Teachers' Retirement System Defined Contribution Retirement Plan (TRS DCR) for June 30, 2021 reporting based on a measurement date of June 30, 2020. Under GASB 75, accounting information prepared under GASB 74 as of June 30, 2020 (as previously provided) serves as the basis for these disclosures. Please refer to the GASB 74 report dated September 25, 2020 for any supplemental information or documentation.

This report covers the occupational death & disability portion of TRS DCR. A separate GASB 75 report will be issued for the retiree medical portion of TRS DCR.

We certify that the information contained in this report has been prepared in accordance with generally accepted actuarial principles and practices. To the best of our knowledge, the information fairly presents the actuarial position of TRS DCR in accordance with the requirements of GASB 75 as of the June 30, 2020 measurement date.

The Alaska Retirement Management Board (ARMB) and staff of the State of Alaska and its auditors may use this report for the review of the operation of TRS DCR. The report may also be used in the preparation of State of Alaska's and participating employers' audited financial statements. Use of this report for any other purpose or by anyone other than the ARMB, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions because of failure to understand applicable assumptions, methods, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, we recommend requesting our advanced review of any statement to be based on information contained in this report. Buck will accept no liability for any such statement made without prior review by Buck.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, changes in assumptions, changes expected as part of the natural operation of the methodology

used for these measurements, and changes in plan provisions or applicable law. Retiree group benefits models necessarily rely on the use of approximations and estimates and are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements. An analysis of the potential range of such future differences is beyond the scope of this report, except for the GASB 75 required disclosure of the sensitivity of net OPEB liability to changes in the discount rate.

The information in this report was prepared based on the actuarial assumptions and methods used in the June 30, 2019 actuarial valuation of TRS DCR, except as noted herein. We rolled forward the liabilities from that date to the June 30, 2020 measurement date, as GASB 75 permits. In our opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of TRS DCR and to reasonable long-term expectations.

In preparing the actuarial results, we have relied upon information provided by staff of the State of Alaska regarding plan provisions, participants, assets, contributions and other matters used in the June 30, 2019 actuarial valuation of TRS DCR. Although we did not audit the data, we reviewed the data for reasonableness and consistency with the prior year's information. The accuracy of the results presented herein is dependent on the accuracy of the data. We also reflected the information contained in the June 30, 2020 asset statements that were provided to us by staff of the State of Alaska on September 25, 2020.

Where presented, the "net OPEB liability" and "plan fiduciary net position as a percentage of the total OPEB liability" are measured on a market value of assets basis. These items presented may be appropriate for GASB 75 reporting but make no assessment regarding the cost to settle (i.e., purchase annuities) to cover any portion of the plan's liabilities.

### **Use of Models**

Actuarial Standard of Practice No. 56 ("ASOP 56") provides guidance to actuaries when performing actuarial services with respect to designing, developing, selecting, modifying, using, reviewing, or evaluating models. Buck uses third-party software in the performance of annual actuarial valuations and projections. The model is intended to calculate the liabilities associated with the provisions of the plan using data and assumptions as of the measurement date under the accounting rules specified in this report. The output from the third-party vendor software is used as input to an internally developed model that applies applicable accounting rules to the liabilities derived and other inputs, such as plan assets and contributions, to generate many of the exhibits found in this report. Buck has an extensive review process whereby the results of the liability calculations are checked using detailed sample output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other funding outputs and the internal model are similarly reviewed in detail and at a high level for accuracy, reasonability and consistency with prior results. Buck also reviews the third-party model when significant changes are made to the software. The review is performed by experts within the company who are familiar with applicable accounting rules as well as the manner in which the model generates its output. If significant changes are made to the internal model, extra checking and review are completed. Significant changes to the internal model that are applicable to multiple clients are generally developed, checked and reviewed by multiple experts within the company who are familiar with the details of the required changes.

### **COVID-19**

The potential impact of the ongoing COVID-19 pandemic on costs and liabilities was considered, but no explicit adjustments to the calculations were made at this time. The effect of COVID-19 on

the liabilities cannot be determined yet due to the lack of credible experience data and uncertainty regarding the long-term ramifications for the plan.

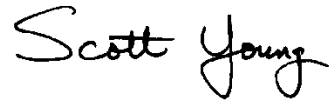
This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. We are Fellows of the Society of Actuaries, Enrolled Actuaries and Members of the American Academy of Actuaries. We meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

We are available to discuss this report with you at your convenience. David can be reached at (602) 803-6174 and Scott can be reached at (216) 315-1929.

Respectfully submitted,



David J. Kershner, FSA, EA, MAAA, FCA  
Principal  
Buck



Scott Young, FSA, EA, MAAA  
Director  
Buck

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## Section 1 – GASB 75 Information

### OPEB Expense

Measurement Date	June 30, 2020	June 30, 2019
Reporting Date	June 30, 2021	June 30, 2020
Service cost	\$ 284,000	\$ 275,000
Interest cost	43,000	44,000
Expected return on assets	(330,000)	(291,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(10,110)	(30,110)
Current period effect of changes in assumptions	0	(549)
Current period difference between projected and actual investment earnings	28,000	9,600
Member contributions	0	0
Administrative expenses	0	0
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	9,600	0
Current period recognition of prior years' deferred inflows of resources	(88,988)	(58,329)
Other Additions Less Other Deductions	<u>0</u>	<u>0</u>
Total	\$ (64,498)	\$ (51,388)

The employers' allocation of the OPEB expense for June 30, 2021 reporting is shown in Schedule C in the Appendix.

The difference between projected and actual investment earnings is recognized over 5 years.

The effects of changes in assumptions and differences between expected and actual experience are recognized over the average future working lifetime. This period is:

- 9.1 years as of June 30, 2019 (for the June 30, 2020 measurement date)
- 9.1 years as of June 30, 2018 (for the June 30, 2019 measurement date)

## Actuarial Assumptions

The total OPEB liability as of the June 30, 2020 measurement date was determined by an actuarial valuation as of June 30, 2019 using the actuarial assumptions outlined in Section 2, and rolled forward to June 30, 2020.

The actuarial assumptions used in the June 30, 2019 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2017, resulting in changes in actuarial assumptions adopted by the Alaska Retirement Management Board in January 2019 to better reflect expected future experience.

## Actuarial Cost Method

Entry Age Normal – Level Percentage of Payroll

## Asset Valuation Method

Invested assets are reported at fair value.

## Allocation of Net OPEB Liability

The employers' allocations of net OPEB liability as of the June 30, 2019 and June 30, 2020 measurement dates are shown in Schedule A and Schedule B, respectively, in the Appendix.

## Allocation of Deferred Outflows/Inflows of Resources

The employers' allocation of deferred outflows/inflows of resources as of the June 30, 2020 measurement date is shown in Schedule C in the Appendix.

The chart below provides details of the deferred inflows/outflows as of the June 30, 2020 measurement date:

Date Created	Type	Original Amortization Period	Deferred (Inflow)/Outflow as of June 30, 2020
June 30, 2017	Asset Gain	5 years	\$ (31,000)
June 30, 2017	Liability Gain	10.6 years	\$ (9,340)
June 30, 2018	Asset Gain	5 years	\$ (3,200)
June 30, 2018	Liability Gain	10.2 years	\$ (175,059)
June 30, 2019	Assumption Change	9.1 years	\$ (3,901)
June 30, 2019	Asset Loss	5 years	\$ 28,800
June 30, 2019	Liability Gain	9.1 years	\$ (213,780)
June 30, 2020	Asset Loss	5 years	\$ 112,000
June 30, 2020	Liability Gain	9.1 years	\$ (81,890)

### Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2020 measurement date for each of the next five fiscal years and thereafter is shown in Schedule D in the Appendix. These amounts include recognition of the deferred outflows/inflows from prior years.

### Allocation Methodology

Amounts for the June 30, 2019 measurement date were allocated to employers based on each employer's occupational death and disability contribution relative to the total employer occupational death and disability contributions made in FY2019.

Amounts for the June 30, 2020 measurement date were allocated to employers based on each employer's occupational death and disability contribution relative to the total employer occupational death and disability contributions made in FY2020.

### Sensitivity of the net OPEB liability to changes in the discount rate

The table below shows the development of the net OPEB liability as of June 30, 2020 using the discount rate of 7.38%, as well as a discount rate that is one percentage point lower (6.38%) or one percentage point higher (8.38%) than the current rate (\$ in thousands):

	1.00% Decrease (6.38%)	Current Discount Rate (7.38%)	1.00% Increase (8.38%)
Service cost	\$ 305	\$ 284	\$ 265
Interest	37	43	48
Benefit payments	(24)	(24)	(24)
Net change to inflows/outflows	<u>(100)</u>	<u>(92)</u>	<u>(84)</u>
Net change in total OPEB liability	\$ 218	\$ 211	\$ 205
Total OPEB liability-beginning	\$ 293	\$ 307	\$ 315
Total OPEB liability-ending (a)	\$ 511	\$ 518	\$ 520
Plan fiduciary net position-ending (b)	\$ 4,823	\$ 4,823	\$ 4,823
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ (4,312)	\$ (4,305)	\$ (4,303)



# Section 2 – Actuarial Assumptions and Methods<sup>1</sup>

## Description of Actuarial Methods and Valuation Procedures

The funding method used in this valuation was adopted by the Board in October 2006, and was modified as part of the experience study for the period July 1, 2013 to June 30, 2017. The asset smoothing method used to determine valuation assets was implemented effective June 30, 2006.

Benefits valued are those delineated in Alaska State statutes as of the valuation date. Changes in State statutes effective after the valuation date are not taken into consideration in setting the assumptions and methods.

### Actuarial Method

Liabilities and contributions shown in the report are computed using the Entry Age Normal Actuarial Cost Method. Each year's difference between actual and expected unfunded actuarial accrued liability is amortized over 25 years as a level percentage of expected payroll. However, in keeping with GASB requirements in effect when the plan was adopted, the net amortization period will not exceed 30 years. Under the new accounting standards (GASB 74 and 75), the GASB requirements will not directly control amortization periods used for funding of the plan.

Cost factors designed to produce annual costs as a constant percentage of each member's expected compensation in each year for death and disability benefits and retiree medical benefits, from the assumed entry age to the last age with a future benefit were applied to the projected benefits to determine the normal cost (the portion of the total cost of the Plan allocated to the current year under the method). The normal cost is determined by summing intermediate results for active members and determining an average normal cost rate which is then related to the total DCR Plan payroll of active members. The actuarial accrued liability for active members (the portion of the total cost of the Plan allocated to prior years under the method) was determined as the excess of the actuarial present value of projected benefits over the actuarial present value of future normal costs.

The actuarial accrued liability for beneficiaries and disabled members currently receiving benefits (if any) was determined as the actuarial present value of the benefits expected to be paid. No future normal costs are payable for these members.

The actuarial accrued liability under this method at any point in time is the theoretical amount of the fund that would have been accumulated had annual contributions equal to the normal cost been made in prior years (it does not represent the liability for benefits accrued to the valuation date). The unfunded actuarial accrued liability is the excess of the actuarial accrued liability over the actuarial value of plan assets measured on the valuation date.

Under this method, experience gains or losses, i.e., decreases or increases in accrued liabilities attributable to deviations in experience from the actuarial assumptions, adjust the unfunded actuarial accrued liability.

### Valuation of Assets

Effective June 30, 2006, the asset valuation method recognizes 20% of the investment gain or loss in each of the current and preceding four years. This method was phased in over five years. Fair Value of

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<sup>1</sup> Used to determine June 30, 2019 funding assets and liabilities, and contribution rates.

Assets was \$0 as of June 30, 2006. All assets are valued at fair value. Assets are accounted for on an accrued basis and are taken directly from financial statements audited by KPMG LLP. Valuation assets are constrained to a range of 80% to 120% of the fair value of assets.

### **Changes in Methods Since the Prior Valuation**

There were no changes in the asset or valuation methods since the prior valuation.

### **Valuation of Retiree Medical and Prescription Drug Benefits**

The methodology used for the valuation of the retiree medical benefits is described in Section 5.2 of the State of Alaska Teachers' Retirement System Defined Benefit Plan Actuarial Valuation Report as of June 30, 2019.

Due to the lack of experience for the DCR retiree medical plan only, base claims costs are based on those described in the actuarial valuation as of June 30, 2019 for the Defined Benefit (DB) retiree medical plan covering TRS and PERS. The DB rates were used with some adjustments. The claims costs were adjusted to reflect the differences between the DCR medical plan and the DB medical plan. These differences include network steerage, different coverage levels, different Medicare coordination for medical benefits, and an indexing of the retiree out-of-pocket dollar amounts. To account for higher initial copays, deductibles and out-of-pocket limits, projected FY20 claims costs were reduced 2.1% for medical claims, and 10.4% for prescription drugs. In addition, to account for the difference in Medicare coordination, projected FY20 medical claims costs for Medicare eligible retirees were further reduced 29.3%. The medical and prescription drug percentages mentioned above were reduced 0.2% in each future year for the DCR medical benefits to reflect the fact that the medical benefit to be offered to DCR members will have annual indexing of member cost sharing features such as deductibles and out-of-pocket amounts.

No implicit subsidies are assumed. Employees projected to retire with 30 years of service prior to Medicare are valued with commencement deferred to Medicare eligibility, because those members will be required to pay the full plan premium prior to Medicare. Explicit subsidies for disabled and normal retirement are determined using the plan-defined percentages of age-related total projected plan costs, again with no implicit subsidy assumed.

The State transitioned to an Employer Group Waiver Program (EGWP) for DCR participants effective January 1, 2019. The estimated 2020 reimbursements under EGWP were provided by Segal Consulting (who worked with the EGWP administrator, Optum, to develop those estimates).

## **Healthcare Reform**

Healthcare Reform legislation passed on March 23, 2010 included several provisions with potential implications for the State of Alaska Retiree Health Plan liability. Buck evaluated the impact due to these provisions.

Because the State plan is retiree-only, not all provisions are required. Unlimited lifetime benefits and dependent coverage to age 26 are two of these provisions. The adopted DCR plan does not place lifetime limits on benefits, but does restrict dependent child coverage.

The Further Consolidated Appropriations Act, 2020 passed in December 2019 repealed several healthcare-related taxes, including the Cadillac Tax. The valuation results included in the report reflect the repeal of this tax. The removal of the Cadillac Tax created an actuarial gain of approximately \$286,000.

The Tax Cuts and Jobs Act passed in December 2017 included the elimination of the individual mandate penalty and changed the inflation measure for purposes of determining the limits for the High Cost Excise Tax to use chained CPI. It is our understanding the law does not directly impact other provisions of the ACA. While the nullification of the ACA's individual mandate penalty does not directly impact employer group health plans, it could contribute to the destabilization of the individual market and increase the number of uninsured. Such destabilization could translate to increased costs for employers. We have considered this when setting our healthcare cost trend assumptions and will continue to monitor this issue.

We have not identified any other specific provisions of healthcare reform or its potential repeal that would be expected to have a significant impact on the measured obligation. We will continue to monitor legislative activity.

## **Actuarial Assumptions**

The demographic and economic assumptions used in the June 30, 2019 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board in January 2019 based on the experience study for the period July 1, 2013 to June 30, 2017.

### **Investment Return**

7.38% per year, net of investment expenses.

### **Salary Scale**

Salary scale rates based upon the 2013-2017 actual experience (see Table 1).

Inflation – 2.50% per year.

Productivity – 0.25% per year.

### **Payroll Growth**

2.75% per year. (Inflation + Productivity).

### **Total Inflation**

Total inflation as measured by the Consumer Price Index for urban and clerical workers for Anchorage is assumed to be 2.50% annually.

### **Mortality (Pre-Commencement)**

Mortality rates based upon the 2013-2017 actual experience.

RP-2014 white-collar employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.

### **Mortality (Post-Commencement)**

Mortality rates based upon the 2013-2017 actual experience.

93% of male and 90% of female rates of RP-2014 white-collar healthy annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.

### **Turnover**

Select and ultimate rates based upon the 2013-2017 actual experience (see Table 2).

### **Disability**

Incidence rates based upon the 2013-2017 actual experience (see Table 3).

Disabilities are assumed to be occupational 15% of the time.

Post-disability mortality in accordance with the RP-2014 disabled table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.

**Retirement**

Retirement rates based upon the 2013-2017 actual experience (see Table 4).

**Spouse Age Difference**

Males are assumed to be three years older than their wives. Females are assumed to be two years younger than husbands.

**Percent Married for Occupational Death & Disability**

85% of male members and 75% female members are assumed to be married at termination from active service.

**Dependent Spouse Medical Coverage Election**

Applies to members who do not have dual medical coverage. 65% of male members and 60% female members are assumed to be married and cover a dependent spouse.

**Part-Time Status**

Part-time employees are assumed to earn 0.75 years of service per year.

**Per Capita Claims Cost**

Sample claims cost rates (before base claims cost adjustments described below) adjusted to age 65 for FY20 medical benefits are shown below:

	Medical	Prescription Drugs
Pre-Medicare	\$ 14,464	\$ 3,263
Medicare Parts A & B	\$ 1,564	\$ 3,501
Medicare Part D – EGWP	N/A	\$ 1,044

Members are assumed to attain Medicare eligibility at age 65. All costs are for the 2020 fiscal year (July 1, 2019 – June 30, 2020).

The EGWP subsidy is assumed to increase in future years by the trend rates shown on the following pages. No future legislative changes or other events are anticipated to impact the EGWP subsidy. If any legislative or other changes occur in the future that impact the EGWP subsidy (which could either increase or decrease the plan's Actuarial Accrued Liability), those changes will be evaluated and quantified when they occur.

**Third Party Administrator Fees**

\$348 per person per year; assumed trend rate of 4.5% per year.

### **Base Claims Cost Adjustments**

Due to higher initial copays, deductibles, out-of-pocket limits and member cost sharing compared to the DB medical plan, the following cost adjustments are applied to the per capita claims cost rates above:

- 0.979 for the pre-Medicare plan.
- 0.686 for both the Medicare medical plan and Medicare coordination method (2.1% reduction for the medical plan and 29.3% reduction for the coordination method).
- 0.896 for the prescription drug plan.

### **Expenses**

The investment return assumption is net of investment expenses.

## Health Cost Trend

The table below shows the rate used to project the cost from the shown fiscal year to the next fiscal year. For example, 7.0% is applied to the FY20 pre-Medicare medical claims cost to get the FY21 medical claims cost.

	Medical Pre-65	Medical Post-65	Prescription Drugs / EGWP
FY20	7.0%	5.4%	8.0%
FY21	6.5%	5.4%	7.5%
FY22	6.3%	5.4%	7.1%
FY23	6.1%	5.4%	6.8%
FY24	5.9%	5.4%	6.4%
FY25	5.8%	5.4%	6.1%
FY26	5.6%	5.4%	5.7%
FY27-FY40	5.4%	5.4%	5.4%
FY41	5.3%	5.3%	5.3%
FY42	5.2%	5.2%	5.2%
FY43	5.1%	5.1%	5.1%
FY44	5.1%	5.1%	5.1%
FY45	5.0%	5.0%	5.0%
FY46	4.9%	4.9%	4.9%
FY47	4.8%	4.8%	4.8%
FY48	4.7%	4.7%	4.7%
FY49	4.6%	4.6%	4.6%
FY50+	4.5%	4.5%	4.5%

For the June 30, 2014 valuations and later, the updated Society of Actuaries' Healthcare Cost Trend Model is used to project medical and prescription drug costs. This model estimates trend amounts projected out for 80 years. The model has been populated with assumptions that are specific to the State of Alaska.

## Aging Factors

Age	Medical	Prescription Drugs
< 45	2.0%	4.5%
45-54	2.5%	3.5%
55-64	2.5%	1.5%
65-74	3.0%	2.0%
75-84	2.0%	-0.5%
85-94	0.3%	-2.5%
95+	0.0%	0.0%

## Retiree Medical Participation

Decrement Due to Disability		Decrement Due to Retirement		
Age	Percent Participation	Age	Percent Participation*	
<56	75.0%	55	50.0%	
56	77.5%	56	55.0%	
57	80.0%	57	60.0%	
58	82.5%	58	65.0%	
59	85.0%	59	70.0%	
60	87.5%	60	75.0%	
61	90.0%	61	80.0%	
62	92.5%	62	85.0%	
63	95.0%	63	90.0%	
64	97.5%	64	95.0%	
65+	100.0%	65+	<b>Years of Service</b>	
			<15	75.0%
			15 – 19	80.0%
			20 – 24	85.0%
			25 – 29	90.0%
			30+	95.0%

\* Participation assumption is a combination of (i) the service-based rates for retirement from employment at age 65+ and (ii) the age-based rates for retirement from employment before age 65. These rates reflect the expected plan election rate that varies by reason for decrement, duration that a member may pay full cost prior to Medicare eligibility, and availability of alternative and/or lower cost options, particularly in the Medicare market. This assumption is based on observed trends in participation from a range of other plans.



**Imputed Data**

Data changes from the prior year which are deemed to have an immaterial impact on liabilities and contribution rates are assumed to be correct in the current year's client data. Non-vested terminations with appropriate refund dates are assumed to have received a full refund of contributions. Active members with missing salary and service are assumed to be terminated with status based on their vesting percentage.

**Changes in Assumptions Since the Prior Valuation**

The amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from plan assets. The per capita claims cost assumption is updated annually. Trend rates are no longer loaded to reflect the Cadillac Tax, which was repealed in December 2019.

**Table 1: Salary Scale**

<b>Years of Service</b>	<b>Percent Increase</b>
0	6.75%
1	6.25%
2	5.75%
3	5.25%
4	4.75%
5	4.25%
6	3.75%
7	3.65%
8	3.55%
9	3.45%
10	3.35%
11	3.25%
12	3.15%
13	3.05%
14	2.95%
15	2.85%
16+	2.75%

**Table 2: Turnover Rates**

**Select Rates during the First 6 Years of Employment**

Years of Service	Male	Female
0	20.70%	21.80%
1	19.55%	18.70%
2	16.10%	15.40%
3	13.80%	13.20%
4	11.50%	11.00%
5	7.32%	8.05%

**Ultimate Rates After First 6 Years of Employment**

Age	Male	Female	Age	Male	Female
< 26	9.41%	8.31%	45	9.05%	8.09%
26	9.41%	8.32%	46	8.99%	8.07%
27	9.40%	8.33%	47	8.94%	8.04%
28	9.39%	8.32%	48	8.86%	8.00%
29	9.39%	8.32%	49	8.78%	7.95%
30	9.38%	8.31%	50	8.70%	7.91%
31	9.37%	8.31%	51	8.62%	7.86%
32	9.36%	8.30%	52	8.54%	7.82%
33	9.35%	8.29%	53	8.37%	7.73%
34	9.35%	8.28%	54	8.20%	7.64%
35	9.34%	8.27%	55	8.03%	7.55%
36	9.34%	8.26%	56	7.86%	7.46%
37	9.33%	8.25%	57	7.69%	7.36%
38	9.31%	8.24%	58	7.76%	7.50%
39	9.29%	8.22%	59	7.82%	7.64%
40	9.26%	8.21%	60	7.89%	7.78%
41	9.24%	8.19%	61	7.95%	7.92%
42	9.22%	8.17%	62	8.02%	8.05%
43	9.16%	8.15%	63	8.59%	8.29%
44	9.11%	8.12%	64	9.17%	8.52%
			65+	9.75%	8.75%

**Table 3: Disability Rates**

Age	Male	Female
< 31	0.0337%	0.0612%
31	0.0337%	0.0613%
32	0.0337%	0.0613%
33	0.0342%	0.0622%
34	0.0347%	0.0631%
35	0.0353%	0.0641%
36	0.0357%	0.0650%
37	0.0362%	0.0659%
38	0.0371%	0.0674%
39	0.0379%	0.0689%
40	0.0387%	0.0703%
41	0.0395%	0.0718%
42	0.0403%	0.0733%
43	0.0423%	0.0770%
44	0.0443%	0.0806%
45	0.0464%	0.0843%
46	0.0483%	0.0879%
47	0.0504%	0.0916%
48	0.0536%	0.0975%
49	0.0569%	0.1034%
50	0.0601%	0.1093%
51	0.0634%	0.1152%
52	0.0666%	0.1211%
53	0.0746%	0.1356%
54	0.0826%	0.1501%

**Table 4: Retirement Rates**

<b>Age</b>	<b>Rate</b>
< 55	2.0%
55	3.0%
56	3.0%
57	3.0%
58	3.0%
59	3.0%
60	5.0%
61	5.0%
62	10.0%
63	5.0%
64	5.0%
65	25.0%
66	25.0%
67	25.0%
68	20.0%
69	20.0%
70+	100.0%

## Section 3 – Summary of Plan Provisions

### Effective Date

July 1, 2006, with amendments through June 30, 2019.

### Administration of Plan

The Commissioner of Administration or the Commissioner's designee is the administrator of the Plan. The Attorney General of the state is the legal counsel for the Plan and shall advise the administrator and represent the Plan in legal proceedings.

The Alaska Retirement Management Board prescribes policies, adopts regulations, invests the funds, and performs other activities necessary to carry out the provisions of the Plan.

### Employers Included

Currently there are 57 employers participating in TRS DCR, including the State of Alaska, 53 school districts, and three other eligible organizations.

### Membership

An employee of a participating employer who first enters service on or after July 1, 2006, or a member of the defined benefit plan who works for an employer who began participation on or after July 1, 2006, and meets the following criteria is a member in the Plan:

- Permanent full-time or part-time elementary or secondary teachers, school nurses, or a person in a position requiring a teaching certificate as a condition of hire in a public school of the State of Alaska, the Department of Education and Early Development or in the Department of Labor and Workforce Development.
- Full-time or part-time teachers at the University of Alaska or persons occupying full-time administrative positions requiring academic standing who are not in the University's Optional Retirement Plan.

Members can convert to TRS DCR if they are an eligible non-vested member of the TRS defined benefit plan whose employer consents to transfers to the defined contribution plan and they elect to transfer his or her account balance to TRS DCR.

### Member Contributions

Other than the member-paid premiums discussed later in this section, there are no member contributions for the occupational death & disability and retiree medical benefits.

## Retiree Medical Benefits

- Member must retire directly from the plan to be eligible for retiree medical coverage. Normal retirement eligibility is the earlier of a) 30 years of service or b) Medicare eligible and 10 years of service.
- No subsidized retiree medical benefits are provided until normal retirement eligibility. The member's and any covered dependent premium is 100% until the member is Medicare eligible. Upon the member's Medicare-eligibility, the required contribution will follow the service-based schedule shown below.
- Coverage cannot be denied except for failure to pay premium.
- Members who are receiving disability benefits or survivors who are receiving monthly survivor benefits are not eligible until the member meets, or would have met if he/she had lived, the normal retirement eligibility requirements.
- The following is a summary of the medical benefit design adopted in July 2016. The plan description below is used for valuation purposes and indicates participant cost-sharing. Please refer to the benefit handbook for more details.

Plan Design Feature	In-Network <sup>1</sup>	Out-of-Network <sup>1 2</sup>
Deductible (single/family)	\$300/\$600	\$300/\$600
Medical services (participant share)	20%	40%
Emergency Room Copay (non-emergent use)	\$100	\$100
Medical Out-of-Pocket Maximum (single/family, after deductible)	\$1,200 / \$2,400	\$2,400 / \$4,800
Medicare Coordination	Exclusion	Exclusion
Pharmacy	No Deductible	No Deductible
Retail Generic (per 30-day fill):	20% \$10 min / \$50 max	
Retail Non-Formulary Brand (per 30-day fill):	25% \$25 min / \$75 max	40%
Retail Formulary Brand (per 30-day fill):	35% \$80 min / \$150 max	
Mail-Order Generic:	\$20 copay	
Mail-Order Non-Formulary Brand:	\$50 copay	40%
Mail-Order Formulary Brand	\$100 copay	
Pharmacy Out-of-Pocket Max (single/family)	\$1,000 / \$2,000	\$1,000 / \$2,000
Medicare Pharmacy Arrangement	Retiree Drug Subsidy / Employer Group Waiver Plan effective 1/1/2019	
Wellness/Preventative	100%, Not subject to deductible	

<sup>1</sup> Assumed to increase annually to mitigate impact of healthcare cost trend

<sup>2</sup> OON applies only to non-Medicare eligible participants.

- Buck used its manual rate models to determine relative plan values for the defined benefit (DB) retiree medical plan and the adopted DCR retiree medical plan outlined above. We applied the ratio of the DCR retiree medical plan value to the DB retiree medical plan value to the per capita costs determined for each of pre/post-Medicare medical and pharmacy benefits to estimate corresponding values for the adopted DCR retiree medical plan design. These factors are noted in Section 2. We further adjusted the Medicare medical manual rate to reflect the Medicare coordination method adopted. The estimated 2020 reimbursements under EGWP were provided by Segal Consulting (who worked with the EGWP administrator, Optum, to develop those estimates). We reflect estimated discounts and pharmacy rebates in the defined benefit medical cost so no further adjustment was needed for the DCR retiree medical plan. The medical network differential is reflected in the relative plan value adjustments.
- The retiree medical plan’s coverage is supplemental to Medicare. Medicare coordination is described in the 2019 DCR Plan Handbook, referred to in the industry as exclusion coordination: Medicare payment is deducted from the Medicare allowable expense and plan parameters are applied to the remaining amount. Starting in 2019, the prescription drug coverage will be through a Medicare Part D EGWP arrangement.
- The premium for Medicare-eligible retirees will be based on the member’s years of service. The percentage of premium paid by the member is as follows:

<b>Years of Service</b>	<b>Percent of Premium Paid by Member</b>
< 15	30%
15 – 19	25%
20 – 24	20%
25 – 29	15%
30 +	10%

- The premium for dependents who are not eligible for Medicare aligns with the member’s subsidy. While a member is not Medicare-eligible, premiums are 100% of the estimated cost.
- Members have a separate defined contribution Health Reimbursement Arrangement account, which is not reflected in this valuation, that can be used to pay for premiums or other medical expenses.
- For valuation purposes, retiree premiums were assumed to equal the percentages outlined in the table above times the age-related plan costs. Future premiums calculated and charged to DCR participants will need to be determined reflecting any appropriate adjustments to the defined benefit (DB) plan data because current DB premiums were determined using information based upon enrollment with dual coverage members.
- Coverage will continue for surviving spouses of covered retired members.

### **Occupational Disability Benefits**

- Benefit is 40% of salary at date of disability.
- Disability Benefit Adjustment: The disability benefit is increased by 75% of the cost of living increase in the preceding calendar year or 9%, whichever is less.
- Member earns service while on occupational disability.
- Benefits cease when the member becomes eligible for normal retirement at Medicare-eligible age and 10 years of service, or at any age with 30 years of service.



- No subsidized retiree medical benefits are provided until normal retirement eligibility. The member's premium is 100% of the estimated cost until they are Medicare eligible. Medicare-eligible premiums follow the service-based schedule above.

### **Occupational Death Benefits**

- Benefit is 40% of salary.
- Survivor's Pension Adjustment: A survivor's pension is increased by 50% of the cost of living increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least age 60 on July 1, or under age 60 if the recipient has been receiving TRS benefits for at least 8 years as of July 1.
- Benefits cease when the member would have become eligible for normal retirement.
- The period during which the survivor is receiving benefits is counted as service credit toward retiree medical benefits.
- No subsidized retiree medical benefits are provided until the member would have been eligible for normal retirement. The surviving spouse's premium is 100% of the estimated cost until the member would have been Medicare eligible. Medicare-eligible premiums follow the service-based schedule above.

### **Changes Since the Prior Valuation**

There have been no changes in TRS DCR benefit provisions valued since the prior valuation.

# Appendix

State of Alaska Teachers' Retirement System DCR - Occupational Death & Disability  
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2019

Employer Number	Employer Name	FY2019 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
701	ANCHORAGE SD	96,597	30.94603%	95,004	1,339,344	(1,244,340)	5,653	(152,575)
704	CORDOVA CITY SD	705	0.22581%	693	9,773	(9,080)	862	(2,744)
705	CRAIG CITY SD	775	0.24836%	762	10,749	(9,987)	1,181	(1,209)
706	FAIRBANKS NORTH STAR BOROUGH SD	27,525	8.81797%	27,071	381,642	(354,571)	-	(53,565)
707	HAINES BOROUGH SD	839	0.26873%	825	11,631	(10,806)	2,762	(1,548)
708	HOONAH CITY SD	629	0.20162%	619	8,726	(8,107)	-	(3,026)
709	HYDABURG CITY SD	203	0.06501%	200	2,813	(2,614)	1,702	(316)
710	JUNEALU BOROUGH SD	9,657	3.09383%	9,498	133,901	(124,403)	4,300	(17,577)
712	KAKE CITY SD	597	0.19132%	587	8,280	(7,693)	447	(1,148)
714	KETCHIKAN GATEWAY BOROUGH SD	5,419	1.73615%	5,330	75,141	(69,811)	1,234	(12,487)
717	KLAWOCK CITY SD	327	0.10476%	322	4,534	(4,212)	1,123	(1,173)
718	KODIAK ISLAND BOROUGH SD	7,047	2.25770%	6,931	97,713	(90,782)	12,072	(15,139)
719	NENANA CITY SD	912	0.29212%	897	12,643	(11,746)	1,125	(3,361)
720	NOME CITY SD	2,206	0.70671%	2,170	30,586	(28,417)	2,086	(5,288)
722	MATANUSKA-SUSITNA BOROUGH SD	35,154	11.26201%	34,574	487,420	(452,845)	1,610	(73,109)
723	PELICAN CITY SD	53	0.01701%	52	736	(684)	26	(113)
724	PETERSBURG CITY SD	990	0.31703%	973	13,721	(12,748)	1,664	(4,290)
727	SITKA BOROUGH SD	3,349	1.07284%	3,294	46,433	(43,139)	377	(6,110)
728	SKAGWAY CITY SD	505	0.16163%	496	6,995	(6,499)	483	(2,365)
729	UNALASKA CITY SD	1,315	0.42120%	1,293	18,230	(16,937)	1,422	(4,036)
730	VALDEZ CITY SD	1,612	0.51646%	1,586	22,352	(20,767)	1,251	(9,035)
731	WRANGELL PUBLIC SD	744	0.23820%	731	10,309	(9,578)	735	(1,513)
732	YAKUTAT SD	208	0.06661%	204	2,883	(2,678)	324	(1,377)
733	UNIVERSITY OF ALASKA	7,695	2.46514%	7,568	106,691	(99,123)	404	(17,710)
735	GALENA CITY SD	2,249	0.72047%	2,212	31,182	(28,970)	-	(6,367)
736	NORTH SLOPE BOROUGH SD	10,516	3.36880%	10,342	145,802	(135,459)	2,770	(24,873)
737	STATE OF ALASKA	1,394	0.44658%	1,371	19,328	(17,957)	1,235	(4,665)
742	BRISTOL BAY BOROUGH SD	496	0.15876%	487	6,871	(6,384)	1,329	(2,220)
743	SOUTHEAST REGIONAL RESOURCE CENTER	295	0.09448%	290	4,089	(3,799)	1,387	(625)
744	DILLINGHAM CITY SD	2,051	0.65699%	2,017	28,434	(26,418)	3,073	(5,135)
746	KENAI PENINSULA BOROUGH SD	19,979	6.40052%	19,650	277,015	(257,365)	5,586	(33,095)
748	SAINT MARY'S SD	571	0.18286%	561	7,914	(7,353)	1,442	(2,487)
751	NORTHWEST ARCTIC BOROUGH SD	10,740	3.44070%	10,563	148,914	(138,351)	1,265	(25,222)
752	BERING STRAIT SD	10,445	3.34606%	10,272	144,817	(134,545)	10,734	(16,291)
753	LOWER YUKON SD	6,768	2.16809%	6,656	93,835	(87,179)	17,046	(10,556)
754	LOWER KUSKOKWIM SD	14,286	4.57656%	14,050	198,073	(184,023)	11,587	(24,842)
755	KUSPUK SD	1,675	0.53655%	1,647	23,222	(21,575)	1,114	(2,853)
756	SOUTHWEST REGION SD	3,596	1.15212%	3,537	49,864	(46,327)	310	(8,678)
757	LAKE AND PENINSULA BOROUGH SD	1,684	0.53935%	1,656	23,343	(21,687)	9,845	(3,941)
758	ALEUTIAN REGION SD	189	0.06060%	186	2,623	(2,437)	857	(295)
759	PRIBILOF SD	283	0.09068%	278	3,925	(3,646)	1,372	(441)
761	IDITAROD AREA SD	1,070	0.34277%	1,052	14,835	(13,783)	1,912	(5,323)
762	YUKON / KOYUKUK SD	3,167	1.01464%	3,115	43,914	(40,799)	1,805	(10,540)
763	YUKON FLATS SD	1,258	0.40316%	1,238	17,449	(16,211)	2,687	(2,537)
764	DENALI BOROUGH SD	984	0.31521%	968	13,642	(12,674)	827	(2,867)
765	DELTA/GREELY SD	1,587	0.50843%	1,561	22,005	(20,444)	517	(2,633)
766	ALASKA GATEWAY SD	1,752	0.56120%	1,723	24,289	(22,566)	-	(7,602)
767	COPPER RIVER SD	1,049	0.33621%	1,032	14,551	(13,519)	272	(4,555)
768	CHATHAM SD	791	0.25342%	778	10,968	(10,190)	343	(2,292)
769	SOUTHEAST ISLAND SD	976	0.31258%	960	13,529	(12,569)	1,386	(1,522)
770	ANNETTE ISLAND SD	1,656	0.53042%	1,628	22,957	(21,328)	-	(4,144)
771	CHUGACH SD	425	0.13603%	418	5,888	(5,470)	100	(1,613)
775	TANANA SD	211	0.06774%	208	2,932	(2,724)	915	(1,064)
777	KASHUNAMIUT SD	1,183	0.37899%	1,164	16,403	(15,239)	2,161	(2,836)
778	YUPIIT SD	1,868	0.59855%	1,838	25,905	(24,068)	5,810	(2,914)
779	SPECIAL EDUCATION SERVICE AGENCY	722	0.23139%	710	10,015	(9,304)	-	(2,855)
780	ALEUTIANS EAST BOROUGH SD	1,170	0.37482%	1,151	16,222	(15,071)	1,798	(2,497)
<b>Total</b>		<b>312,145</b>	<b>100.00000%</b>	<b>307,000</b>	<b>4,328,000</b>	<b>(4,021,000)</b>	<b>134,327</b>	<b>(621,195)</b>

All amounts are determined without rounding. Rounded amounts are displayed.

State of Alaska Teachers' Retirement System DCR - Occupational Death & Di  
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2019

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)
701	ANCHORAGE SD				(1,248,672)	(1,241,864)
704	CORDOVA CITY SD				(9,111)	(9,062)
705	CRAIG CITY SD				(10,021)	(9,967)
706	FAIRBANKS NORTH STAR BOROUGH SD				(355,805)	(353,865)
707	HAINES BOROUGH SD				(10,843)	(10,784)
708	HOONAH CITY SD				(8,136)	(8,091)
709	HYDABURG CITY SD				(2,623)	(2,609)
710	JUNEAU BOROUGH SD				(124,836)	(124,155)
712	KAKE CITY SD				(7,720)	(7,678)
714	KETCHIKAN GATEWAY BOROUGH SD				(70,054)	(69,672)
717	KLAWOCK CITY SD				(4,227)	(4,204)
718	KODIAK ISLAND BOROUGH SD				(91,098)	(90,601)
719	NENANA CITY SD				(11,787)	(11,723)
720	NOME CITY SD				(28,516)	(28,360)
722	MATANUSKA-SUSITNA BOROUGH SD				(454,422)	(451,944)
723	PELICAN CITY SD				(686)	(683)
724	PETERSBURG CITY SD				(12,792)	(12,722)
727	SITKA BOROUGH SD				(43,289)	(43,053)
728	SKAGWAY CITY SD				(6,522)	(6,486)
729	UNALASKA CITY SD				(16,995)	(16,903)
730	VALDEZ CITY SD				(20,839)	(20,725)
731	WRANGELL PUBLIC SD				(9,612)	(9,559)
732	YAKUTAT SD				(2,688)	(2,673)
733	UNIVERSITY OF ALASKA				(99,469)	(98,926)
735	GALENA CITY SD				(29,071)	(28,912)
736	NORTH SLOPE BOROUGH SD				(135,931)	(135,190)
737	STATE OF ALASKA				(18,020)	(17,921)
742	BRISTOL BAY BOROUGH SD				(6,406)	(6,371)
743	SOUTHEAST REGIONAL RESOURCE CENTER				(3,812)	(3,792)
744	DILLINGHAM CITY SD				(26,510)	(26,365)
746	KENAI PENINSULA BOROUGH SD				(258,261)	(256,853)
748	SAINT MARY'S SD				(7,379)	(7,338)
751	NORTHWEST ARCTIC BOROUGH SD				(138,832)	(138,075)
752	BERING STRAIT SD				(135,013)	(134,277)
753	LOWER YUKON SD				(87,482)	(87,005)
754	LOWER KUSKOKWIM SD				(184,664)	(183,657)
755	KUSPUK SD				(21,650)	(21,532)
756	SOUTHWEST REGION SD				(46,488)	(46,235)
757	LAKE AND PENINSULA BOROUGH SD				(21,763)	(21,644)
758	ALEUTIAN REGION SD				(2,445)	(2,432)
759	PRIBILOF SD				(3,659)	(3,639)
761	IDITAROD AREA SD				(13,831)	(13,755)
762	YUKON / KOYUKUK SD				(40,941)	(40,718)
763	YUKON FLATS SD				(16,267)	(16,179)
764	DENALI BOROUGH SD				(12,719)	(12,649)
765	DELTA/GREELY SD				(20,515)	(20,403)
766	ALASKA GATEWAY SD				(22,645)	(22,521)
767	COPPER RIVER SD				(13,566)	(13,492)
768	CHATHAM SD				(10,226)	(10,170)
769	SOUTHEAST ISLAND SD				(12,613)	(12,544)
770	ANNETTE ISLAND SD				(21,403)	(21,286)
771	CHUGACH SD				(5,489)	(5,459)
775	TANANA SD				(2,733)	(2,718)
777	KASHUNAMIUT SD				(15,292)	(15,209)
778	YUPIIT SD				(24,151)	(24,020)
779	SPECIAL EDUCATION SERVICE AGENCY				(9,337)	(9,286)
780	ALEUTIANS EAST BOROUGH SD				(15,124)	(15,041)
<b>Total</b>		<b>1409.77%</b>	<b>346,044,000</b>	<b>-1.16%</b>	<b>(4,035,000)</b>	<b>(4,013,000)</b>

All amounts are determined without rounding. Rounded amounts are displayed.

State of Alaska Teachers' Retirement System DCR - Occupational Death & Disability  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2020

Employer Number	Employer Name	FY2020 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
701	ANCHORAGE SD	103,478	31.49750%	163,157	1,519,124	(1,355,967)	38,486	(171,595)
704	CORDOVA CITY SD	655	0.19936%	1,033	9,615	(8,582)	1,800	(2,399)
705	CRAIG CITY SD	830	0.25261%	1,309	12,183	(10,875)	1,304	(1,357)
706	FAIRBANKS NORTH STAR BOROUGH SD	29,578	9.00318%	46,636	434,223	(387,587)	9,597	(58,723)
707	HAINES BOROUGH SD	955	0.29075%	1,506	14,023	(12,517)	2,724	(2,311)
708	HOONAH CITY SD	617	0.18774%	972	9,055	(8,082)	636	(2,693)
709	HYDABURG CITY SD	683	0.20778%	1,076	10,021	(8,945)	1,702	(5,498)
710	JUNEAU BOROUGH SD	10,729	3.26581%	16,917	157,510	(140,593)	7,241	(23,437)
712	KAKE CITY SD	515	0.15682%	812	7,564	(6,751)	1,641	(950)
714	KETCHIKAN GATEWAY BOROUGH SD	6,242	1.89997%	9,842	91,636	(81,794)	3,097	(17,897)
717	KLAWOCK CITY SD	306	0.09308%	482	4,489	(4,007)	1,451	(1,026)
718	KODIAK ISLAND BOROUGH SD	7,048	2.14532%	11,113	103,469	(92,356)	16,408	(13,984)
719	NENANA CITY SD	878	0.26732%	1,385	12,893	(11,508)	2,052	(2,987)
720	NOME CITY SD	2,237	0.68105%	3,528	32,847	(29,319)	3,347	(4,918)
722	MATANUSKA-SUSITNA BOROUGH SD	37,124	11.30001%	58,534	545,000	(486,465)	13,460	(71,873)
723	PELICAN CITY SD	82	0.02484%	129	1,198	(1,070)	49	(393)
724	PETERSBURG CITY SD	1,026	0.31221%	1,617	15,058	(13,441)	1,934	(3,923)
727	SITKA BOROUGH SD	3,322	1.01105%	5,237	48,763	(43,526)	3,349	(5,666)
728	SKAGWAY CITY SD	552	0.16787%	870	8,097	(7,227)	603	(2,385)
729	UNALASKA CITY SD	1,312	0.39931%	2,068	19,259	(17,190)	2,347	(3,675)
730	VALDEZ CITY SD	1,557	0.47386%	2,455	22,854	(20,400)	2,941	(7,985)
731	WRANGELL PUBLIC SD	867	0.26396%	1,367	12,731	(11,363)	927	(2,395)
732	YAKUTAT SD	257	0.07818%	405	3,770	(3,365)	367	(1,660)
733	UNIVERSITY OF ALASKA	7,538	2.29463%	11,886	110,670	(98,784)	8,155	(16,104)
735	GALENA CITY SD	3,042	0.92600%	4,797	44,661	(39,864)	987	(13,451)
736	NORTH SLOPE BOROUGH SD	10,033	3.05379%	15,819	147,284	(131,466)	15,558	(22,217)
737	STATE OF ALASKA	1,495	0.45505%	2,357	21,947	(19,590)	1,709	(4,388)
742	BRISTOL BAY BOROUGH SD	420	0.12799%	663	6,173	(5,510)	2,260	(1,890)
743	SOUTHEAST REGIONAL RESOURCE CENTER	357	0.10867%	563	5,241	(4,678)	1,333	(1,117)
744	DILLINGHAM CITY SD	2,259	0.68768%	3,562	33,167	(29,605)	3,402	(5,997)
746	KENAI PENINSULA BOROUGH SD	20,462	6.22827%	32,262	300,390	(268,127)	16,928	(31,828)
748	SAINT MARY'S SD	745	0.22664%	1,174	10,931	(9,757)	1,503	(3,874)
751	NORTHWEST ARCTIC BOROUGH SD	10,404	3.16672%	16,404	152,731	(136,327)	13,080	(22,758)
752	BERING STRAIT SD	10,860	3.30571%	17,124	159,435	(142,311)	14,164	(15,999)
753	LOWER YUKON SD	6,280	1.91157%	9,902	92,195	(82,293)	25,005	(9,251)
754	LOWER KUSKOKWIM SD	14,810	4.50797%	23,351	217,420	(194,068)	17,110	(24,041)
755	KUSPUK SD	2,052	0.62445%	3,235	30,117	(26,883)	1,644	(5,999)
756	SOUTHWEST REGION SD	3,754	1.14280%	5,920	55,117	(49,197)	1,779	(8,207)
757	LAKE AND PENINSULA BOROUGH SD	2,280	0.69396%	3,595	33,470	(29,875)	9,353	(9,379)
758	ALEUTIAN REGION SD	251	0.07642%	396	3,686	(3,290)	831	(868)
759	PRIBILOF SD	289	0.08809%	456	4,249	(3,792)	1,376	(426)
761	IDITAROD AREA SD	904	0.27508%	1,425	13,267	(11,842)	4,100	(4,511)
762	YUKON / KOYUKUK SD	3,150	0.95888%	4,967	46,247	(41,280)	4,339	(9,551)
763	YUKON FLATS SD	1,376	0.41887%	2,170	20,202	(18,033)	2,801	(3,027)
764	DENALI BOROUGH SD	1,030	0.31358%	1,624	15,124	(13,500)	1,109	(2,674)
765	DELTA/GREELEY SD	1,514	0.46085%	2,387	22,227	(19,839)	2,435	(2,368)
766	ALASKA GATEWAY SD	1,692	0.51506%	2,668	24,842	(22,174)	1,998	(6,751)
767	COPPER RIVER SD	1,177	0.35821%	1,856	17,276	(15,421)	618	(4,989)
768	CHATHAM SD	793	0.24132%	1,250	11,639	(10,389)	938	(2,091)
769	SOUTHEAST ISLAND SD	1,190	0.36211%	1,876	17,465	(15,589)	1,601	(3,312)
770	ANNETTE ISLAND SD	1,713	0.52141%	2,701	25,148	(22,447)	837	(3,887)
771	CHUGACH SD	498	0.15168%	786	7,315	(6,530)	249	(2,061)
775	TANANA SD	227	0.06922%	359	3,339	(2,980)	869	(1,026)
777	KASHUNAMIUT SD	732	0.22268%	1,153	10,740	(9,586)	7,036	(1,947)
778	YUPIIT SD	2,390	0.72740%	3,768	35,082	(31,315)	5,868	(7,577)
779	SPECIAL EDUCATION SERVICE AGENCY	673	0.20495%	1,062	9,885	(8,823)	1,050	(2,507)
780	ALEUTIANS EAST BOROUGH SD	1,290	0.39271%	2,034	18,940	(16,906)	1,997	(3,049)
<b>Total</b>		<b>328,528</b>	<b>100.00%</b>	<b>518,000</b>	<b>4,823,000</b>	<b>(4,305,000)</b>	<b>291,483</b>	<b>(668,853)</b>

All amounts are determined without rounding. Rounded amounts are displayed.

State of Alaska Teachers' Retirement System DCR - Occupational Death  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/202

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)
701	ANCHORAGE SD				(1,358,172)	(1,355,337)
704	CORDOVA CITY SD				(8,596)	(8,578)
705	CRAIG CITY SD				(10,893)	(10,870)
706	FAIRBANKS NORTH STAR BOROUGH SD				(388,217)	(387,407)
707	HAINES BOROUGH SD				(12,537)	(12,511)
708	HOONAH CITY SD				(8,095)	(8,078)
709	HYDABURG CITY SD				(8,959)	(8,941)
710	JUNEAU BOROUGH SD				(140,822)	(140,528)
712	KAKE CITY SD				(6,762)	(6,748)
714	KETCHIKAN GATEWAY BOROUGH SD				(81,927)	(81,756)
717	KLAWOCK CITY SD				(4,013)	(4,005)
718	KODIAK ISLAND BOROUGH SD				(92,506)	(92,313)
719	NENANA CITY SD				(11,527)	(11,503)
720	NOME CITY SD				(29,367)	(29,306)
722	MATANUSKA-SUSITNA BOROUGH SD				(487,256)	(486,239)
723	PELICAN CITY SD				(1,071)	(1,069)
724	PETERSBURG CITY SD				(13,463)	(13,434)
727	SITKA BOROUGH SD				(43,596)	(43,505)
728	SKAGWAY CITY SD				(7,239)	(7,224)
729	UNALASKA CITY SD				(17,218)	(17,182)
730	VALDEZ CITY SD				(20,433)	(20,390)
731	WRANGELL PUBLIC SD				(11,382)	(11,358)
732	YAKUTAT SD				(3,371)	(3,364)
733	UNIVERSITY OF ALASKA				(98,944)	(98,738)
735	GALENA CITY SD				(39,929)	(39,846)
736	NORTH SLOPE BOROUGH SD				(131,679)	(131,405)
737	STATE OF ALASKA				(19,622)	(19,581)
742	BRISTOL BAY BOROUGH SD				(5,519)	(5,508)
743	SOUTHEAST REGIONAL RESOURCE CENTER				(4,686)	(4,676)
744	DILLINGHAM CITY SD				(29,653)	(29,591)
746	KENAI PENINSULA BOROUGH SD				(268,563)	(268,003)
748	SAINT MARY'S SD				(9,773)	(9,752)
751	NORTHWEST ARCTIC BOROUGH SD				(136,549)	(136,264)
752	BERING STRAIT SD				(142,542)	(142,245)
753	LOWER YUKON SD				(82,427)	(82,255)
754	LOWER KUSKOKWIM SD				(194,384)	(193,978)
755	KUSPUK SD				(26,926)	(26,870)
756	SOUTHWEST REGION SD				(49,277)	(49,175)
757	LAKE AND PENINSULA BOROUGH SD				(29,924)	(29,861)
758	ALEUTIAN REGION SD				(3,295)	(3,288)
759	PRIBILOF SD				(3,799)	(3,791)
761	IDITAROD AREA SD				(11,861)	(11,837)
762	YUKON / KOYUKUK SD				(41,347)	(41,261)
763	YUKON FLATS SD				(18,062)	(18,024)
764	DENALI BOROUGH SD				(13,522)	(13,493)
765	DELTA/GREELY SD				(19,872)	(19,830)
766	ALASKA GATEWAY SD				(22,210)	(22,163)
767	COPPER RIVER SD				(15,446)	(15,414)
768	CHATHAM SD				(10,406)	(10,384)
769	SOUTHEAST ISLAND SD				(15,614)	(15,582)
770	ANNETTE ISLAND SD				(22,483)	(22,436)
771	CHUGACH SD				(6,540)	(6,527)
775	TANANA SD				(2,985)	(2,979)
777	KASHUNAMIUT SD				(9,602)	(9,582)
778	YUPIIT SD				(31,365)	(31,300)
779	SPECIAL EDUCATION SERVICE AGENCY				(8,837)	(8,819)
780	ALEUTIANS EAST BOROUGH SD				(16,934)	(16,898)
<b>Total</b>		<b>931.08%</b>	<b>359,622,000</b>	<b>-1.20%</b>	<b>(4,312,000)</b>	<b>(4,303,000)</b>

All amounts are determined without rounding. Rounded amounts are displayed.

State of Alaska Teachers' Retirement System DCR - Occupational Death & Disability  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2020

		Deferred Outflows of Resources								
Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows	
							Between Projected and Actual Investment Earnings			
701	ANCHORAGE SD	(1,355,967)	31.49750%	-	-	-	33,576	4,909	38,486	
704	CORDOVA CITY SD	(8,582)	0.19936%	-	-	-	213	1,588	1,800	
705	CRAIG CITY SD	(10,875)	0.25261%	-	-	-	269	1,035	1,304	
706	FAIRBANKS NORTH STAR BOROUGH SD	(387,587)	9.00318%	-	-	-	9,597	-	9,597	
707	HAINES BOROUGH SD	(12,517)	0.29075%	-	-	-	310	2,414	2,724	
708	HOONAH CITY SD	(8,082)	0.18774%	-	-	-	200	436	636	
709	HYDABURG CITY SD	(8,945)	0.20778%	-	-	-	221	1,480	1,702	
710	JUNEAU BOROUGH SD	(140,593)	3.26581%	-	-	-	3,481	3,760	7,241	
712	KAKE CITY SD	(6,751)	0.15682%	-	-	-	167	1,474	1,641	
714	KETCHIKAN GATEWAY BOROUGH SD	(81,794)	1.89997%	-	-	-	2,025	1,072	3,097	
717	KLAWOCK CITY SD	(4,007)	0.09308%	-	-	-	99	1,352	1,451	
718	KODIAK ISLAND BOROUGH SD	(92,356)	2.14532%	-	-	-	2,287	14,121	16,408	
719	NENANA CITY SD	(11,508)	0.26732%	-	-	-	285	1,767	2,052	
720	NOME CITY SD	(29,319)	0.68105%	-	-	-	726	2,621	3,347	
722	MATANUSKA-SUSITNA BOROUGH SD	(486,465)	11.30001%	-	-	-	12,046	1,414	13,460	
723	PELICAN CITY SD	(1,070)	0.02484%	-	-	-	26	22	49	
724	PETERSBURG CITY SD	(13,441)	0.31221%	-	-	-	333	1,602	1,934	
727	SITKA BOROUGH SD	(43,526)	1.01105%	-	-	-	1,078	2,271	3,349	
728	SKAGWAY CITY SD	(7,227)	0.16787%	-	-	-	179	424	603	
729	UNALASKA CITY SD	(17,190)	0.39931%	-	-	-	426	1,922	2,347	
730	VALDEZ CITY SD	(20,400)	0.47386%	-	-	-	505	2,436	2,941	
731	WRANGELL PUBLIC SD	(11,363)	0.26396%	-	-	-	281	645	927	
732	YAKUTAT SD	(3,365)	0.07818%	-	-	-	83	284	367	
733	UNIVERSITY OF ALASKA	(98,784)	2.29463%	-	-	-	2,446	5,709	8,155	
735	GALENA CITY SD	(39,864)	0.92600%	-	-	-	987	-	987	
736	NORTH SLOPE BOROUGH SD	(131,466)	3.05379%	-	-	-	3,255	12,302	15,558	
737	STATE OF ALASKA	(19,590)	0.45505%	-	-	-	485	1,224	1,709	
742	BRISTOL BAY BOROUGH SD	(5,510)	0.12799%	-	-	-	136	2,123	2,260	
743	SOUTHEAST REGIONAL RESOURCE CENTER	(4,678)	0.10867%	-	-	-	116	1,217	1,333	
744	DILLINGHAM CITY SD	(29,605)	0.68768%	-	-	-	733	2,669	3,402	
746	KENAI PENINSULA BOROUGH SD	(268,127)	6.22827%	-	-	-	6,639	10,289	16,928	
748	SAINT MARY'S SD	(9,757)	0.22664%	-	-	-	242	1,261	1,503	
751	NORTHWEST ARCTIC BOROUGH SD	(136,327)	3.16672%	-	-	-	3,376	9,704	13,080	
752	BERING STRAIT SD	(142,311)	3.30571%	-	-	-	3,524	10,640	14,164	
753	LOWER YUKON SD	(82,293)	1.91157%	-	-	-	2,038	22,967	25,005	
754	LOWER KUSKOKWIM SD	(194,068)	4.50797%	-	-	-	4,805	12,304	17,110	
755	KUSPUK SD	(26,883)	0.62445%	-	-	-	666	978	1,644	
756	SOUTHWEST REGION SD	(49,197)	1.14280%	-	-	-	1,218	560	1,779	
757	LAKE AND PENINSULA BOROUGH SD	(29,875)	0.69396%	-	-	-	740	8,613	9,353	
758	ALEUTIAN REGION SD	(3,290)	0.07642%	-	-	-	81	750	831	
759	PRIBILOF SD	(3,792)	0.08809%	-	-	-	94	1,282	1,376	
761	IDITAROD AREA SD	(11,842)	0.27508%	-	-	-	293	3,807	4,100	
762	YUKON / KOYUKUK SD	(41,280)	0.95888%	-	-	-	1,022	3,317	4,339	
763	YUKON FLATS SD	(18,033)	0.41887%	-	-	-	447	2,355	2,801	
764	DENALI BOROUGH SD	(13,500)	0.31358%	-	-	-	334	775	1,109	
765	DELTA/GREELY SD	(19,839)	0.46085%	-	-	-	491	1,944	2,435	
766	ALASKA GATEWAY SD	(22,174)	0.51506%	-	-	-	549	1,449	1,998	
767	COPPER RIVER SD	(15,421)	0.35821%	-	-	-	382	236	618	
768	CHATHAM SD	(10,389)	0.24132%	-	-	-	257	681	938	
769	SOUTHEAST ISLAND SD	(15,589)	0.36211%	-	-	-	386	1,215	1,601	
770	ANNETTE ISLAND SD	(22,447)	0.52141%	-	-	-	556	281	837	
771	CHUGACH SD	(6,530)	0.15168%	-	-	-	162	87	249	
775	TANANA SD	(2,980)	0.06922%	-	-	-	74	795	869	
777	KASHUNAMIUT SD	(9,586)	0.22268%	-	-	-	237	6,798	7,036	
778	YUPIIT SD	(31,315)	0.72740%	-	-	-	775	5,093	5,868	
779	SPECIAL EDUCATION SERVICE AGENCY	(8,823)	0.20495%	-	-	-	218	831	1,050	
780	ALEUTIANS EAST BOROUGH SD	(16,906)	0.39271%	-	-	-	419	1,578	1,997	
<b>Total</b>		<b>(4,305,000)</b>	<b>100.00000%</b>	-	-	-	<b>106,600</b>	<b>184,883</b>	<b>291,483</b>	

All amounts are determined without rounding. Rounded amounts are displayed.

State of Alaska Teachers' Retirement System DCR - Occupational Death i  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2020

		Deferred Inflows of Resources				OPEB Expense Recognized				
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of OPEB Plan Expense	Net Amount of Deferred Amounts from Changes in Proportion and Differences Between Employer	
									Contributions	Total
701	ANCHORAGE SD	(151,210)	(1,229)	-	-	(19,156)	(171,595)	(20,315)	(1,647)	(21,963)
704	CORDOVA CITY SD	(957)	(8)	-	-	(1,434)	(2,399)	(129)	(3)	(131)
705	CRAIG CITY SD	(1,213)	(10)	-	-	(135)	(1,357)	(163)	130	(33)
706	FAIRBANKS NORTH STAR BOROUGH SD	(43,221)	(351)	-	-	(15,151)	(58,723)	(5,807)	(2,070)	(7,877)
707	HAINES BOROUGH SD	(1,396)	(11)	-	-	(904)	(2,311)	(188)	233	45
708	HOONAH CITY SD	(901)	(7)	-	-	(1,785)	(2,693)	(121)	(206)	(327)
709	HYDABURG CITY SD	(997)	(8)	-	-	(4,492)	(5,498)	(134)	(332)	(467)
710	JUNEAU BOROUGH SD	(15,678)	(127)	-	-	(7,632)	(23,437)	(2,106)	(436)	(2,542)
712	KAKE CITY SD	(753)	(6)	-	-	(191)	(950)	(101)	165	64
714	KETCHIKAN GATEWAY BOROUGH SD	(9,121)	(74)	-	-	(8,701)	(17,897)	(1,225)	(969)	(2,195)
717	KLAWOCK CITY SD	(447)	(4)	-	-	(576)	(1,026)	(60)	96	36
718	KODIAK ISLAND BOROUGH SD	(10,299)	(84)	-	-	(3,601)	(13,984)	(1,384)	1,367	(16)
719	NENANA CITY SD	(1,283)	(10)	-	-	(1,693)	(2,987)	(172)	(12)	(184)
720	NOME CITY SD	(3,270)	(27)	-	-	(1,622)	(4,918)	(439)	143	(296)
722	MATANUSKA-SUSITNA BOROUGH SD	(54,248)	(441)	-	-	(17,184)	(71,873)	(7,288)	(2,293)	(9,582)
723	PELICAN CITY SD	(119)	(1)	-	-	(273)	(393)	(16)	(31)	(47)
724	PETERSBURG CITY SD	(1,499)	(12)	-	-	(2,412)	(3,923)	(201)	(103)	(305)
727	SITKA BOROUGH SD	(4,854)	(39)	-	-	(773)	(5,666)	(652)	172	(480)
728	SKAGWAY CITY SD	(806)	(7)	-	-	(1,573)	(2,385)	(108)	(167)	(275)
729	UNALASKA CITY SD	(1,917)	(16)	-	-	(1,743)	(3,675)	(258)	30	(228)
730	VALDEZ CITY SD	(2,275)	(18)	-	-	(5,691)	(7,985)	(306)	(511)	(817)
731	WRANGELL PUBLIC SD	(1,267)	(10)	-	-	(1,118)	(2,395)	(170)	(57)	(227)
732	YAKUTAT SD	(375)	(3)	-	-	(1,281)	(1,660)	(50)	(140)	(191)
733	UNIVERSITY OF ALASKA	(11,016)	(90)	-	-	(4,999)	(16,104)	(1,480)	2	(1,478)
735	GALENA CITY SD	(4,445)	(36)	-	-	(8,970)	(13,451)	(597)	(1,158)	(1,755)
736	NORTH SLOPE BOROUGH SD	(14,660)	(119)	-	-	(7,438)	(22,217)	(1,970)	552	(1,417)
737	STATE OF ALASKA	(2,185)	(18)	-	-	(2,185)	(4,388)	(294)	(125)	(418)
742	BRISTOL BAY BOROUGH SD	(614)	(5)	-	-	(1,270)	(1,890)	(83)	116	33
743	SOUTHEAST REGIONAL RESOURCE CENTER	(522)	(4)	-	-	(592)	(1,117)	(70)	94	24
744	DILLINGHAM CITY SD	(3,301)	(27)	-	-	(2,668)	(5,997)	(444)	48	(396)
746	KENAI PENINSULA BOROUGH SD	(29,900)	(243)	-	-	(1,685)	(31,828)	(4,017)	1,108	(2,909)
748	SAINT MARY'S SD	(1,088)	(9)	-	-	(2,777)	(3,874)	(146)	(187)	(333)
751	NORTHWEST ARCTIC BOROUGH SD	(15,202)	(124)	-	-	(7,432)	(22,758)	(2,042)	191	(1,852)
752	BERING STRAIT SD	(15,870)	(129)	-	-	-	(15,999)	(2,132)	1,504	(628)
753	LOWER YUKON SD	(9,177)	(75)	-	-	-	(9,251)	(1,233)	3,136	1,903
754	LOWER KUSKOKWIM SD	(21,641)	(176)	-	-	(2,223)	(24,041)	(2,908)	1,349	(1,559)
755	KUSPUK SD	(2,998)	(24)	-	-	(2,977)	(5,999)	(403)	(237)	(640)
756	SOUTHWEST REGION SD	(5,486)	(45)	-	-	(2,676)	(8,207)	(737)	(320)	(1,057)
757	LAKE AND PENINSULA BOROUGH SD	(3,331)	(27)	-	-	(6,021)	(9,379)	(448)	471	23
758	ALEUTIAN REGION SD	(367)	(3)	-	-	(498)	(868)	(49)	45	(4)
759	PRIBILOF SD	(423)	(3)	-	-	-	(426)	(57)	181	125
761	IDITAROD AREA SD	(1,321)	(11)	-	-	(3,179)	(4,511)	(177)	21	(156)
762	YUKON / KOYUKUK SD	(4,603)	(37)	-	-	(4,910)	(9,551)	(618)	(236)	(855)
763	YUKON FLATS SD	(2,011)	(16)	-	-	(1,000)	(3,027)	(270)	200	(70)
764	DENALI BOROUGH SD	(1,505)	(12)	-	-	(1,157)	(2,674)	(202)	(68)	(270)
765	DELTA/GREELY SD	(2,212)	(18)	-	-	(138)	(2,368)	(297)	233	(64)
766	ALASKA GATEWAY SD	(2,473)	(20)	-	-	(4,258)	(6,751)	(332)	(433)	(765)
767	COPPER RIVER SD	(1,720)	(14)	-	-	(3,256)	(4,989)	(231)	(406)	(637)
768	CHATHAM SD	(1,158)	(9)	-	-	(923)	(2,091)	(156)	(47)	(202)
769	SOUTHEAST ISLAND SD	(1,738)	(14)	-	-	(1,560)	(3,312)	(234)	(22)	(255)
770	ANNETTE ISLAND SD	(2,503)	(20)	-	-	(1,363)	(3,887)	(336)	(164)	(500)
771	CHUGACH SD	(728)	(6)	-	-	(1,327)	(2,061)	(98)	(165)	(263)
775	TANANA SD	(332)	(3)	-	-	(691)	(1,026)	(45)	25	(20)
777	KASHUNAMIUT SD	(1,069)	(9)	-	-	(870)	(1,947)	(144)	765	621
778	YUPIIT SD	(3,492)	(28)	-	-	(4,056)	(7,577)	(469)	216	(253)
779	SPECIAL EDUCATION SERVICE AGENCY	(984)	(8)	-	-	(1,515)	(2,507)	(132)	(111)	(243)
780	ALEUTIANS EAST BOROUGH SD	(1,885)	(15)	-	-	(1,148)	(3,049)	(253)	62	(192)
<b>Total</b>		<b>(480,069)</b>	<b>(3,901)</b>	<b>-</b>	<b>-</b>	<b>(184,883)</b>	<b>(668,853)</b>	<b>(64,498)</b>	<b>0</b>	<b>(64,498)</b>

All amounts are determined without rounding. Rounded amounts are display



State of Alaska Teachers' Retirement System DCR - Occupational Death & Disability  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2020

Employer Number	Employer Name	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
701	ANCHORAGE SD	(21,018)	(11,253)	(10,749)	(13,773)	(22,592)	(53,723)
704	CORDOVA CITY SD	(125)	(64)	(60)	(80)	(135)	(135)
705	CRAIG CITY SD	(26)	53	57	32	(38)	(131)
706	FAIRBANKS NORTH STAR BOROUGH SD	(7,607)	(4,816)	(4,672)	(5,536)	(8,057)	(18,437)
707	HAINES BOROUGH SD	54	144	149	121	39	(94)
708	HOONAH CITY SD	(322)	(263)	(260)	(278)	(331)	(602)
709	HYDABURG CITY SD	(460)	(396)	(393)	(412)	(471)	(1,664)
710	JUNEAU BOROUGH SD	(2,444)	(1,432)	(1,379)	(1,693)	(2,607)	(6,640)
712	KAKE CITY SD	69	118	120	105	61	218
714	KETCHIKAN GATEWAY BOROUGH SD	(2,138)	(1,549)	(1,518)	(1,701)	(2,233)	(5,662)
717	KLAWOCK CITY SD	39	68	69	60	34	155
718	KODIAK ISLAND BOROUGH SD	48	713	747	541	(59)	433
719	NENANA CITY SD	(176)	(93)	(89)	(115)	(190)	(272)
720	NOME CITY SD	(276)	(65)	(54)	(119)	(310)	(747)
722	MATANUSKA-SUSITNA BOROUGH SD	(9,243)	(5,740)	(5,559)	(6,644)	(9,808)	(21,421)
723	PELICAN CITY SD	(47)	(39)	(38)	(41)	(48)	(132)
724	PETERSBURG CITY SD	(295)	(199)	(194)	(224)	(311)	(766)
727	SITKA BOROUGH SD	(450)	(136)	(120)	(217)	(500)	(895)
728	SKAGWAY CITY SD	(270)	(218)	(215)	(232)	(279)	(569)
729	UNALASKA CITY SD	(216)	(92)	(86)	(124)	(236)	(574)
730	VALDEZ CITY SD	(802)	(655)	(648)	(693)	(826)	(1,418)
731	WRANGELL PUBLIC SD	(219)	(137)	(133)	(158)	(232)	(590)
732	YAKUTAT SD	(189)	(164)	(163)	(171)	(192)	(414)
733	UNIVERSITY OF ALASKA	(1,410)	(698)	(662)	(882)	(1,524)	(2,774)
735	GALENA CITY SD	(1,728)	(1,441)	(1,426)	(1,515)	(1,774)	(4,582)
736	NORTH SLOPE BOROUGH SD	(1,326)	(379)	(330)	(623)	(1,478)	(2,523)
737	STATE OF ALASKA	(405)	(264)	(256)	(300)	(427)	(1,027)
742	BRISTOL BAY BOROUGH SD	37	77	79	66	30	81
743	SOUTHEAST REGIONAL RESOURCE CENTER	27	61	63	52	22	(9)
744	DILLINGHAM CITY SD	(375)	(162)	(151)	(217)	(409)	(1,281)
746	KENAI PENINSULA BOROUGH SD	(2,722)	(791)	(692)	(1,290)	(3,034)	(6,372)
748	SAINT MARY'S SD	(326)	(256)	(252)	(274)	(337)	(926)
751	NORTHWEST ARCTIC BOROUGH SD	(1,757)	(775)	(724)	(1,028)	(1,915)	(3,479)
752	BERING STRAIT SD	(529)	496	549	232	(694)	(1,888)
753	LOWER YUKON SD	1,960	2,553	2,583	2,400	1,865	4,393
754	LOWER KUSKOKWIM SD	(1,423)	(26)	46	(387)	(1,649)	(3,493)
755	KUSPUK SD	(621)	(428)	(418)	(478)	(652)	(1,759)
756	SOUTHWEST REGION SD	(1,022)	(668)	(650)	(760)	(1,080)	(2,249)
757	LAKE AND PENINSULA BOROUGH SD	44	259	270	204	9	(813)
758	ALEUTIAN REGION SD	(2)	22	23	16	(5)	(91)
759	PRIBILOF SD	127	155	156	148	123	241
761	IDITAROD AREA SD	(148)	(63)	(58)	(85)	(162)	106
762	YUKON / KOYUKUK SD	(826)	(529)	(514)	(606)	(874)	(1,863)
763	YUKON FLATS SD	(58)	72	79	39	(78)	(280)
764	DENALI BOROUGH SD	(261)	(163)	(158)	(188)	(276)	(518)
765	DELTA/GREELY SD	(50)	93	100	56	(73)	(59)
766	ALASKA GATEWAY SD	(749)	(590)	(582)	(631)	(775)	(1,426)
767	COPPER RIVER SD	(626)	(515)	(509)	(544)	(644)	(1,532)
768	CHATHAM SD	(195)	(120)	(116)	(140)	(207)	(375)
769	SOUTHEAST ISLAND SD	(244)	(132)	(126)	(161)	(262)	(785)
770	ANNETTE ISLAND SD	(484)	(323)	(314)	(365)	(511)	(1,053)
771	CHUGACH SD	(258)	(211)	(209)	(223)	(266)	(645)
775	TANANA SD	(18)	4	5	(2)	(21)	(125)
777	KASHUNAMIUT SD	628	697	700	679	617	1,768
778	YUPIIT SD	(231)	(6)	6	(64)	(267)	(1,147)
779	SPECIAL EDUCATION SERVICE AGENCY	(237)	(173)	(170)	(189)	(247)	(442)
780	ALEUTIANS EAST BOROUGH SD	(180)	(58)	(52)	(89)	(199)	(474)
<b>Total</b>		<b>(61,498)</b>	<b>(30,498)</b>	<b>(28,898)</b>	<b>(38,498)</b>	<b>(66,498)</b>	<b>(151,480)</b>

State of Alaska Teachers' Retirement System DCR - Occupational Death & Disability  
Schedule E - Contribution History

Employer Number	Employer Name	FY2020	FY2019	FY2018	FY2017	FY2016
701	ANCHORAGE SD	103,478	96,597	-	-	-
704	CORDOVA CITY SD	655	705	-	-	-
705	CRAIG CITY SD	830	775	-	-	-
706	FAIRBANKS NORTH STAR BOROUGH SD	29,578	27,525	-	-	-
707	HAINES BOROUGH SD	955	839	-	-	-
708	HOONAH CITY SD	617	629	-	-	-
709	HYDABURG CITY SD	683	203	-	-	-
710	JUNEAU BOROUGH SD	10,729	9,657	-	-	-
712	KAKE CITY SD	515	597	-	-	-
714	KETCHIKAN GATEWAY BOROUGH SD	6,242	5,419	-	-	-
717	KLAWOCK CITY SD	306	327	-	-	-
718	KODIAK ISLAND BOROUGH SD	7,048	7,047	-	-	-
719	NENANA CITY SD	878	912	-	-	-
720	NOME CITY SD	2,237	2,206	-	-	-
722	MATANUSKA-SUSITNA BOROUGH SD	37,124	35,154	-	-	-
723	PELICAN CITY SD	82	53	-	-	-
724	PETERSBURG CITY SD	1,026	990	-	-	-
727	SITKA BOROUGH SD	3,322	3,349	-	-	-
728	SKAGWAY CITY SD	552	505	-	-	-
729	UNALASKA CITY SD	1,312	1,315	-	-	-
730	VALDEZ CITY SD	1,557	1,612	-	-	-
731	WRANGELL PUBLIC SD	867	744	-	-	-
732	YAKUTAT SD	257	208	-	-	-
733	UNIVERSITY OF ALASKA	7,538	7,695	-	-	-
735	GALENA CITY SD	3,042	2,249	-	-	-
736	NORTH SLOPE BOROUGH SD	10,033	10,516	-	-	1,458
737	STATE OF ALASKA	1,495	1,394	-	-	-
742	BRISTOL BAY BOROUGH SD	420	496	-	-	-
743	SOUTHEAST REGIONAL RESOURCE CENTER	357	295	-	-	-
744	DILLINGHAM CITY SD	2,259	2,051	-	-	-
746	KENAI PENINSULA BOROUGH SD	20,462	19,979	-	-	-
748	SAINT MARY'S SD	745	571	-	-	-
751	NORTHWEST ARCTIC BOROUGH SD	10,404	10,740	-	-	-
752	BERING STRAIT SD	10,860	10,445	-	-	-
753	LOWER YUKON SD	6,280	6,768	-	-	-
754	LOWER KUSKOKWIM SD	14,810	14,286	-	-	-
755	KUSPUK SD	2,052	1,675	-	-	-
756	SOUTHWEST REGION SD	3,754	3,596	-	-	-
757	LAKE AND PENINSULA BOROUGH SD	2,280	1,684	-	-	-
758	ALEUTIAN REGION SD	251	189	-	-	-
759	PRIBILOF SD	289	283	-	-	-
761	IDITAROD AREA SD	904	1,070	-	-	-
762	YUKON / KOYUKUK SD	3,150	3,167	-	-	-
763	YUKON FLATS SD	1,376	1,258	-	-	-
764	DENALI BOROUGH SD	1,030	984	-	-	-
765	DELTA/GREELY SD	1,514	1,587	-	-	-
766	ALASKA GATEWAY SD	1,692	1,752	-	-	-
767	COPPER RIVER SD	1,177	1,049	-	-	-
768	CHATHAM SD	793	791	-	-	-
769	SOUTHEAST ISLAND SD	1,190	976	-	-	-
770	ANNETTE ISLAND SD	1,713	1,656	-	-	-
771	CHUGACH SD	498	425	-	-	-
775	TANANA SD	227	211	-	-	(5)
777	KASHUNAMIUT SD	732	1,183	-	-	-
778	YUPIIT SD	2,390	1,868	-	-	-
779	SPECIAL EDUCATION SERVICE AGENCY	673	722	-	-	-
780	ALEUTIANS EAST BOROUGH SD	1,290	1,170	-	-	-
<b>Total</b>		<b>328,528</b>	<b>312,145</b>	-	-	<b>1,458</b>

**State of Alaska Teachers' Retirement System DCR - Occupational Death & Disability  
Schedule E - Contribution History - Historical**

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	<b>FY2015</b>	<b>FY2014</b>	<b>FY2013</b>	<b>FY2012</b>	<b>FY2011</b>
<b>Total Plan Contributions</b>	-	-	-	-	<b>474,000</b>