

National Opioid Settlements Spending and Reporting Requirements



Opioid settlement funds are being received as a result of alleged harms caused by opioid manufacturers, marketers, distributors, and retailers. All of the national opioid settlements are intended to mitigate the harms caused by opioids but have distinctions making each settlement unique. These differences impact how funds can be spent and the ways in which funds are required to be reported on. Local governments should pay close attention to the distinctions among the legal language in the settlement documents. This tool is intended to illustrate the specific similarities and differences between the settlements.

Legal documents from the national settlements can be found at the [National Opioid Settlement website](#). The Michigan [state-subdivision agreement](#) between the state of Michigan and local governments outlines how funds will be distributed.

Spending

Definition of "Opioid Remediation":

- Definition:
 - “Opioid Remediation.” Care, treatment, and other programs and expenditures (including reimbursement for past such programs or expenditures¹ except where this Agreement restricts the use of funds solely to future Opioid Remediation) designed to (1) address the misuse and abuse of opioid products, (2) treat or mitigate opioid use or related disorders, or (3) mitigate other alleged effects of, including on those injured as a result of, the opioid epidemic. [Exhibit E](#) provides a non-exhaustive list of expenditures that qualify as being paid for Opioid Remediation. Qualifying expenditures may include reasonable related administrative expenses.
- All definitions of “Opioid Remediation” are virtually identical with minor wording changes
- All national settlements include specific language allowing for inclusion of reimbursement for past programs that align with [Exhibit E](#)
- All include “care, treatment, and other programs and expenditures” and point to [Exhibit E](#) for a non-exhaustive list of qualifying expenditures

Minimum Percentage Required to be Used for Opioid Remediation:

Settlement	Percentage
Allergan	85%
Walmart	85%
Distributors	85%
Teva	85%
Janssen	86.5%
Walgreens	95%
Kroger	95%
CVS	95.5%

- The settlements documents and Michigan [state-subdivision agreement](#) require a minimum of 70% of Settlement Payments to be used solely for future (activities that have not yet taken place) Opioid Remediation (Section - Allocation and Use of Settlement Payments)

Reporting

Reporting Deadlines:

- CVS specifies a January 31 deadline for reporting for the prior calendar year
- The remaining settlements require bi-annual reporting with deadlines of 90 days following the previous six-month period
 - Payment Period 1: January 1 – June 30 each year
 - Reporting due September 30
 - Payment Period 2: July 1 – December 31 each year
 - Reporting due March 31

Reporting Requirements:

- All reporting is done through the BrownGreer, Directing Administrator of the National Opioid Settlements, payment portal
- Reporting is required on all funds used for non-remediation purposes, including attorney fees, litigation costs and investigation costs
- CVS and Walgreens allow for up to 4.5% or 5% of funds to be spent outside of Opioid Remediation but have specific requirements for funds used for other purposes including attorney fees or contingency fee agreements

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- Reporting will be made available to the public through BrownGreer’s [Non-Opioid Remediation Use Reporting website](#).
 - Allergan, Teva, Kroger, Walmart and CVS settlements specify the public reporting

Legal Language and Sections

Settlement	Definition of Opioid Remediation	Reporting Requirement	Minimum Percentage of Spending on Opioid Remediation
Distributors	I.SS	V.B.2	V.B.1
	<p>“Opioid Remediation.” Care, treatment, and other programs and expenditures (including reimbursement for past such programs or expenditures¹ except where this Agreement restricts the use of funds solely to future Opioid Remediation) designed to (1) address the misuse and abuse of opioid products, (2) treat or mitigate opioid use or related disorders, or (3) mitigate other alleged effects of, including on those injured as a result of, the opioid epidemic. Exhibit E provides a non-exhaustive list of expenditures that qualify as being paid for Opioid Remediation. Qualifying expenditures may include reasonable related administrative expenses.</p>	<p>While disfavored by the Parties, a Settling State or a Participating Subdivision set forth on Exhibit G may use monies from the Settlement Fund (that have not been restricted by this Agreement solely to future Opioid Remediation) for purposes that do not qualify as Opioid Remediation. If, at any time, a Settling State or a Participating Subdivision set forth on Exhibit G uses any monies from the Settlement Fund for a purpose that does not qualify as Opioid Remediation, such Settling State or Participating Subdivision set forth on Exhibit G shall identify such amounts and report to the Settlement Fund Administrator and the Settling Distributors how such funds were used, including if used to pay attorneys’ fees,</p>	<p>It is the intent of the Parties that the payments disbursed from the Settlement Fund to Settling States and Participating Subdivisions be for Opioid Remediation, subject to exceptions that must be documented in accordance with Section V.B.2. In no event may less than eighty-five percent (85%) of the Settling Distributors’ maximum amount of payments pursuant to Section IV, Section IX, and Section X as set forth on Exhibit M over the entirety of all Payments Years (but not any single Payment Year) be spent on Opioid Remediation.</p>

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Settlement	Definition of Opioid Remediation	Reporting Requirement	Minimum Percentage of Spending on Opioid Remediation
		<p>investigation costs, litigation costs, or costs related to the operation and enforcement of this Agreement, respectively. It is the intent of the Parties that the reporting under this Section V.B.2 shall be available to the public. For the avoidance of doubt, (a) any amounts not identified under this Section V.B.2 as used to pay attorneys' fees, investigation costs, or litigation costs shall be included in the "Compensatory Restitution Amount" for purposes of Section VI.F and (b) Participating Subdivisions not listed on Exhibit G may only use monies from the Settlement Fund for purposes that qualify as Opioid Remediation.</p>	
Janssen	I.47	VI.B.2	VI.B.1
	<p>"Opioid Remediation" means care, treatment, and other programs and expenditures (including reimbursement for past such programs or expenditures except where this Agreement restricts the use of funds solely to future Opioid Remediation) designed to (1) address the misuse and abuse of opioid products, (2) treat or</p>	<p>While disfavored by the Parties, a Settling State or Participating Subdivision listed on Exhibit G may use monies from the Settlement Fund (that have not been restricted by this Agreement solely to future Opioid Remediation) for purposes that do not qualify as Opioid Remediation. If, at any time, a Settling State or a Participating Subdivision</p>	<p>It is the intent of the Parties that the payments disbursed from the Settlement Fund to Settling States and Participating Subdivisions listed in Exhibit G be for Opioid Remediation, subject to limited exceptions that must be documented in accordance with subsection VI.B.2. In no event may less than 86.5% of Janssen's maximum amount of payments pursuant to Sections V, X, and XI over the</p>

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	<p>mitigate opioid use or related disorders, or (3) mitigate other alleged effects of the opioid abuse crisis, including on those injured as a result of the opioid abuse crisis. Exhibit E provides a non-exhaustive list of expenditures that qualify as being paid for Opioid Remediation. Qualifying expenditures may include reasonable related administrative expenses.</p>	<p>listed on Exhibit G uses any monies from the Settlement Fund for a purpose that does not qualify as Opioid Remediation, such Settling State or Participating Subdivision shall identify such amounts and report to the Settlement Fund Administrator and Janssen how such funds were used, including if used to pay attorneys’ fees, investigation costs, litigation costs, or costs related to the operation and enforcement of this Agreement, respectively. It is the intent of the Parties that the reporting under this subsection VI.B.2 shall be available to the public. For the avoidance of doubt, (a) any amounts not identified under this subsection VI.B.2 as used to pay attorneys’ fees, investigation costs, or litigation costs shall be included in the “Compensatory Restitution Amount” for purposes of subsection VI.F and (b) Participating Subdivisions not listed on Exhibit G or Participating Special Districts that receive monies from the Settlement Fund indirectly may only use such monies from the Settlement Fund for</p>	<p>entirety of all Payment Years (but not any single Payment Year) be spent on Opioid Remediation.</p>

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		purposes that qualify as Opioid Remediation.	
Allergan	I.62	VIII.C	VIII.B
	<p>“Opioid Remediation” means care, treatment, and other programs and expenditures (including reimbursement for past such programs or expenditures except where this Agreement restricts the use of funds solely to future Opioid Remediation) designed to (1) address the misuse and abuse of opioid products, (2) treat or mitigate opioid use or related disorders, or (3) mitigate other alleged effects of the opioid abuse crisis, including on those injured as a result of the opioid abuse crisis. Exhibit E 10 July 24, 2023 provides a non-exhaustive list of expenditures that qualify as being paid for Opioid Remediation. Qualifying expenditures may include reasonable related administrative expenses.</p>	<p>While disfavored by the Parties, a Settling State or Exhibit G Participant may use monies from the Settlement Fund (that have not been restricted by this Agreement solely to future Opioid Remediation) for purposes that do not qualify as Opioid Remediation. If, at any time, a Settling State or Exhibit G Participant uses any monies from the Settlement Fund for a purpose that does not qualify as Opioid Remediation, such Settling State or Exhibit G Participant shall identify such amounts and report to the Settlement Fund Administrator and Allergan how such funds were used, including if used to pay attorneys’ fees, investigation costs, litigation costs, or costs related to the operation and enforcement of this Agreement, respectively. It is the intent of the Parties that the reporting under this subsection VIII.C shall be available to the public. For the avoidance of doubt, (a) any amounts not identified</p>	<p>Use of Settlement Payments. It is the intent of the Parties that the payments disbursed from the Settlement Fund to Settling States and Exhibit G Participants be for Opioid Remediation, subject to limited exceptions that must be documented in accordance with subsection VII.C. In no event may less than 85% of Allergan’s payments pursuant to Section VI.A.1-3 over the entirety of all Payment Years (but not any single Payment Year) be spent on Opioid Remediation.</p>

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		under this subsection VIII.C as used to pay attorneys' fees, investigation costs, or litigation costs shall be included in the "Compensatory Restitution Amount" for purposes of subsection VIII.G and (b) Participating Subdivisions not listed on Exhibit G or Participating Special Districts that receive monies from the Settlement Fund indirectly may only use such monies from the Settlement Fund for purposes that qualify as Opioid Remediation.	
Teva	I.62	VIII.C	VIII.B
	"Opioid Remediation" means care, treatment, and other programs and expenditures (including reimbursement for past such programs or expenditures except where this Agreement restricts the use of funds solely to future Opioid Remediation) designed to (1) address the misuse and abuse of opioid products, (2) treat or mitigate opioid use or related disorders, or (3) mitigate other alleged effects of the opioid abuse crisis, including on those injured as a result of the opioid abuse crisis. Exhibit	While disfavored by the Parties, a Settling State or Exhibit G Participant may use monies from the Settlement Fund (that have not been restricted by this Agreement solely to future Opioid Remediation) for purposes that do not qualify as Opioid Remediation. If, at any time, a Settling State or Exhibit G Participant uses any monies from the Settlement Fund for a purpose that does not qualify as Opioid Remediation, such Settling State or Exhibit G Participant shall identify such amounts and report to	Use of Settlement Payments. It is the intent of the Parties that the payments disbursed from the Settlement Fund to Settling States and Exhibit G Participants be for Opioid Remediation, subject to limited exceptions that must be documented in accordance with 37 February 8, 2023 subsection VIII.C. In no event may less than 85% of Teva's payments pursuant to subsection VI.A.1-4 over the entirety of all Payment Years (but not any single Payment Year) be spent on Opioid Remediation

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	<p>E provides a non-exhaustive list of expenditures that qualify as being paid for Opioid Remediation. Qualifying expenditures may include reasonable related administrative expenses.</p>	<p>the Settlement Fund Administrator and Teva how such funds were used, including if used to pay attorneys’ fees, investigation costs, litigation costs, or costs related to the operation and enforcement of this Agreement. It is the intent of the Parties that the reporting under this subsection VIII.C shall be available to the public. For the avoidance of doubt, (a) any amounts not identified under this subsection VIII.C as used to pay attorneys’ fees, investigation costs, or litigation costs shall be included in the “Compensatory Restitution Amount” for purposes of subsection VIII.G and (b) Participating Subdivisions not listed on Exhibit G or Participating Special Districts that receive monies from the Settlement Fund indirectly may only use such monies from the Settlement Fund for purposes that qualify as Opioid Remediation.</p>	
Walmart	I.QQ	V.B.2	V.B.1
	<p>“Opioid Remediation” means care, treatment, and other programs and expenditures (including</p>	<p>While disfavored by the Parties, a Settling State or a Participating Subdivision may, subject to the</p>	<p>It is the intent of the Parties that the payments disbursed from the Settlement Fund to Settling States and Participating</p>

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	<p>reimbursement for past such programs or expenditures¹ except where this Agreement restricts the use of funds solely to future Opioid Remediation) designed to remediate Alleged Harms, including to (1) address the misuse and abuse of opioid products, (2) treat or mitigate opioid use or related disorders, or (3) mitigate other alleged effects of, including on those injured as a result of, the opioid epidemic. Exhibit E provides a non-exhaustive list of expenditures that qualify as being paid for Opioid Remediation. Qualifying expenditures may include reasonable related administrative expenses.</p>	<p>limitation in the second sentence of Section V.B. 1, use monies from the Settlement Fund (that have not been restricted by this Agreement solely to future Opioid Remediation) for purposes that do not qualify as Opioid Remediation, provided that if, at any time, a Settling State or a Participating Subdivision listed on Exhibit G uses any monies from the Settlement Fund for a purpose that does not qualify as Opioid Remediation, such Settling State or Participating Subdivision listed on Exhibit G shall identify such amounts and report to the Settlement Fund Administrator and Walmart how such funds were used, including if used to pay attorneys' fees, investigation costs, litigation costs, or costs related to the operation and enforcement of this Agreement, respectively. It is the intent of the Parties that the reporting under this Section V.B.2 shall be available to the public. For the avoidance of doubt, (a) any amounts not identified under this Section V.B.2 as used to pay attorneys' fees, investigation costs, or</p>	<p>Subdivisions be for Opioid Remediation to address Alleged Harms, subject to exceptions that must be documented in accordance with Section V.B.2. In no event may less than eighty-five percent (85%) of Walmart's maximum payment amounts, distributed pursuant to Section IV, Section VIII, and Section IX as set forth on Exhibit M over the entirety of all Payment Years (but not in any single Payment Year) be spent on Opioid Remediation.</p>

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		litigation costs shall be included in the “Total Remediation Amount” for purposes of Section V.F and (b) Participating Subdivisions not listed on Exhibit G may only use monies from the Settlement Fund for purposes that qualify as Opioid Remediation.	
CVS	I.VV	V.B.2	V.B.1
	<p>“Opioid Remediation” means care, treatment, and other programs and expenditures (including reimbursement for past such programs or expenditures² except where this Agreement restricts the use of funds solely to future Opioid Remediation) designed to remediate Alleged Harms, including to (1) address the misuse and abuse of opioid products, (2) treat or mitigate opioid use or related disorders, or (3) mitigate other alleged effects of, including on those injured as a result of, the opioid epidemic. Exhibit E provides a non-exhaustive list of expenditures that qualify as being paid for Opioid Remediation. Qualifying expenditures may include</p>	<p>While disfavored by the Parties, a Settling State or a Participating Subdivision may, subject to the limitation in the second sentence of Section V.B.1, use monies from the Settlement Fund (that have not been restricted by this Agreement solely to future Opioid Remediation) for purposes that do not qualify as Opioid Remediation, provided that if, at any time, a Settling State or a Participating Subdivision listed on Exhibit G uses any monies from the Settlement Fund for a purpose that does not qualify as Opioid Remediation, such Settling State or Participating Subdivision listed on Exhibit G shall identify such amounts and report to the Settlement Fund Administrator and CVS how</p>	<p>It is the intent of the Parties that the payments disbursed from the Settlement Fund to Settling States and Participating Subdivisions be for Opioid Remediation to address Alleged Harms, subject to exceptions that must be documented in accordance with Section V.B.2. In no event may less than 95.5% of CVS’s maximum payment amounts pursuant to Section IV as set forth on Exhibit M-1 over the entirety of all Payment Years (but not in any single Payment Year) be spent on Opioid Remediation; provided, however, that the remaining 4.5% only may be spent outside of Opioid Remediation to the extent necessary to satisfy: (a) back-stop attorney fee agreements entered into by Settling States with respect to at least one opioid settlement on or before November 30, 2022, even if such an agreement did</p>

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	reasonable related administrative expenses.	such funds were used, including if used to pay attorneys' fees, investigation costs, litigation costs, or costs related to the operation and enforcement of this Agreement, respectively. Such expenditures shall be reported to the Settlement Fund Administrator and CVS by January 31 of the year following the calendar year in which they are made. It is the intent of the Parties that the reporting under this Section V.B.2 shall be available to the public. For the avoidance of doubt, (a) any amounts not identified under this Section V.B.2 as used to pay attorneys' fees, investigation costs, or litigation costs shall be included in the Total Remediation Amount for purposes of Section V.F and (b) Participating Subdivisions not listed on Exhibit G may only use monies from the Settlement Fund for purposes that qualify as Opioid Remediation.	not as of that date apply to CVS's Annual Payments; or (b) contingency fee agreements entered into by Settling States covering CVS's Annual Payments. Any amounts not spent to satisfy such agreements must be spent on Opioid Remediation.
Walgreens	I.UU	V.B.2	V.B.1
	"Opioid Remediation." Care, treatment, and other programs and expenditures	While disfavored by the Parties, a Settling State or a Participating Subdivision	It is the intent of the Parties that the payments disbursed from the Settlement Fund to Settling

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	<p>(including reimbursement for past such programs or expenditures¹ except where this Agreement restricts the use of funds solely to future Opioid Remediation) designed to (1) address the misuse and abuse of opioid products, (2) treat or mitigate opioid use or related disorders, or (3) mitigate other alleged effects of, including on those injured as a result of, the opioid epidemic. Exhibit E provides a non-exhaustive list of expenditures that qualify as being paid for Opioid Remediation. Qualifying expenditures may include reasonable related administrative expenses in connection with the above.</p>	<p>set forth on Exhibit G may use monies from the Settlement Fund (that have not been restricted by this Agreement solely to future Opioid Remediation) for purposes that do not qualify as Opioid Remediation. If, at any time, a Settling State or a Participating Subdivision set forth on Exhibit G uses any monies from the Settlement Fund for a purpose that does not qualify as Opioid Remediation, such Settling State or Participating Subdivision set forth on Exhibit G shall identify such amounts and report to the Settlement Fund Administrator and Walgreens how such funds were used, including if used to pay attorneys' fees, investigation costs, litigation costs, or costs related to the operation and enforcement of this Agreement, respectively. It is the intent of the Parties that the reporting under this Section V.B.2 shall be available to the public. For the avoidance of doubt, (a) any amounts not identified under this Section V.B.2 as used to pay attorneys' fees, investigation costs, or litigation costs by</p>	<p>States and Participating Subdivisions be for Opioid Remediation, subject to exceptions that must be documented in accordance with Section V.B.2. In no event may less than ninety-five (95%) of Walgreens' maximum amount of payments pursuant to Section IV as set forth on Exhibit M-2 over the entirety of all Payment Years (but not any single Payment Year) be spent on Opioid Remediation.</p>

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		December 15 each year shall be included in the Compensatory Restitution Amount for purposes of Section V.F and (b) Participating Subdivisions not listed on Exhibit G may only use monies from the Settlement Fund for purposes that qualify as Opioid Remediation.	
Kroger	I.VV	V.B.2	V.B.1
	<p>“Opioid Remediation.” Care, treatment, and other programs and expenditures (including reimbursement for past such programs or expenditures¹ except where this Agreement restricts the use of funds solely to future Opioid Remediation) designed to (1) address the misuse and abuse of opioid products in the Settling States, (2) treat or mitigate opioid use or related disorders in the Settling States, or (3) mitigate other alleged effects of, including on those injured as a result of, the opioid epidemic in the Settling States. Exhibit E provides a non-exhaustive list of expenditures that qualify as being paid for Opioid Remediation. Qualifying expenditures may include reasonable</p>	<p>While disfavored by the Parties, a Settling State or a Participating Subdivision set forth on Exhibit G may use monies from the Settlement Fund (that have not been restricted by this Agreement solely to future Opioid Remediation) for purposes that do not qualify as Opioid Remediation. If, at any time, a Settling State or a Participating Subdivision set forth on Exhibit G uses any monies from the Settlement Fund for a purpose that does not qualify as Opioid Remediation, such Settling State or Participating Subdivision set forth on Exhibit G shall identify such amounts and report to the Settlement Fund Administrator and Kroger how such funds were used, including if used to pay</p>	<p>It is the intent of the Parties that the payments disbursed from the Settlement Fund to Settling States and Participating Subdivisions be for Opioid Remediation, subject to exceptions that must be documented in accordance with Section V.B.2. In no event may less than ninety-five (95%) of Kroger’s maximum amount of payments pursuant to Section IV as set forth on Exhibit M-2 over the entirety of all Payments Years (but not any single Payment Year) be spent on Opioid Remediation.</p>

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	related administrative expenses in connection with the above.	attorneys' fees, investigation costs, litigation costs, or costs related to the operation and enforcement of this Agreement, respectively. It is the intent of the Parties that the reporting under this Section V.B.2 shall be available to the public. For the avoidance of doubt, (a) any amounts not identified under this Section V.B.2 as used to pay attorneys' fees, investigation costs, or litigation costs shall be included in the Compensatory Restitution Amount for purposes of Section V.F and (b) Participating Subdivisions not listed on Exhibit G may only use monies from the Settlement Fund for purposes that qualify as Opioid Remediation.	

For additional guidance and tools, visit the [Michigan Association of Counties Opioid Settlement Resource Center website](#), and for no-cost technical assistance, contact dolinky@micounties.org.