

**COMMONWEALTH OF MASSACHUSETTS**  
**SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion From Commonwealth	Changes in Proportion Due to Internal Allocation	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion From Commonwealth	Changes in Proportion Due to Internal Allocation	Total Deferred Inflows of Resources
Commonwealth of Massachusetts.....	\$ 9,145,395,419	\$ 315,571,044	\$ 623,478,200	\$ 3,655,944	\$ 189,692,669	\$ 1,132,397,857	\$ 662,119,706	\$ 3,585,525,361	\$ 28,894,510	\$ 25,935,165	\$ 4,302,474,742
Berkshire Community College.....	737,905	25,462	50,306	295	216,074	292,137	53,424	289,301	2,331	310,044	655,100
Bunker Hill Community College.....	8,911,784	307,510	607,552	3,563	2,563,465	3,482,090	645,206	3,493,936	28,156	4,268,351	8,435,649
Bristol Community College.....	5,165,343	178,235	352,142	2,065	1,301,506	1,833,948	373,967	2,025,114	16,320	3,398,921	5,814,322
Bridgewater State University.....	38,224,852	1,318,987	2,605,941	15,281	3,203,852	7,144,061	2,767,450	14,986,359	120,770	10,815,735	28,690,314
Cape Cod Community College.....	2,084,879	71,941	142,135	833	152,401	367,310	150,944	817,393	6,587	1,136,781	2,111,705
Framingham State University.....	8,826,167	304,556	601,715	3,528	1,303,708	2,213,507	639,008	3,460,369	27,886	4,475,096	8,602,359
Fitchburg State University.....	8,015,299	276,576	546,435	3,204	2,656,050	3,482,265	580,302	3,142,462	25,324	5,169,119	8,917,207
Greenfield Community College.....	841,629	29,041	57,377	336	-	86,754	60,933	329,968	2,659	823,861	1,217,421
Holyoke Community College.....	2,365,148	81,612	161,242	945	177,926	421,725	171,235	927,275	7,473	4,816,954	5,922,937
Massasoit Community College.....	3,093,247	106,736	210,879	1,237	-	318,852	223,949	1,212,732	9,773	3,597,659	5,044,113
Mass Bay Community College.....	558,356	19,267	38,065	223	188,907	246,462	40,425	218,908	1,764	1,199,175	1,460,271
Massachusetts College of Art and Design.....	1,621,193	55,941	110,523	648	158,569	325,681	117,373	635,602	5,122	24,361	782,458
Middlesex Community College.....	4,190,891	144,611	285,710	1,675	757,670	1,189,666	303,417	1,643,072	13,241	2,548,647	4,508,377
Massachusetts Maritime Academy.....	1,129,477	38,974	77,001	452	134,194	250,621	81,773	442,821	3,569	349,537	877,700
MT. Washcuset Community College.....	4,565,857	157,549	311,273	1,825	28,514	499,161	330,565	1,790,081	14,426	1,834,045	3,969,116
Massachusetts College of Liberal Arts.....	1,252,072	43,204	85,359	501	57,619	186,683	90,649	490,885	3,956	1,828,220	2,413,710
Northern Essex Community College.....	3,889,338	134,206	265,152	1,555	69,668	470,581	281,585	1,524,846	12,288	2,996,566	4,815,285
North Shore Community College.....	3,296,080	113,735	224,707	1,318	2,076	341,836	238,634	1,292,254	10,414	3,230,043	4,771,345
Quinsigamond Community College.....	6,730,550	232,244	458,849	2,691	2,325,414	3,019,198	487,287	2,638,766	21,265	4,865,538	8,012,856
Roxbury Community College.....	-	-	-	-	199,827	199,827	-	-	-	301,033	301,033
Salem State University.....	15,782,623	544,595	1,075,965	6,309	47,477	1,674,346	1,142,650	6,187,703	49,865	16,775,046	24,155,264
Springfield Tech Community College.....	1,316,123	45,414	89,725	526	294,746	430,411	95,286	515,997	4,158	410,164	1,025,605
Worcester State University.....	11,319,876	390,604	771,721	4,525	676,219	1,843,069	819,550	4,438,048	35,765	4,261,581	9,554,944
Westfield State University.....	21,788,225	751,825	1,485,390	8,710	859,416	3,105,341	1,577,451	8,542,248	68,839	6,232,990	16,421,528
University of Massachusetts.....	276,312,598	9,534,443	18,837,335	110,458	41,534,529	70,016,765	20,004,823	108,330,562	872,999	136,997,864	266,206,248
Total internal allocation.....	\$ 9,577,414,931	\$ 330,478,312	\$ 652,930,699	\$ 3,828,647	\$ 248,602,496	\$ 1,235,840,154	\$ 693,397,592	\$ 3,754,902,063	\$ 30,259,460	\$ 248,602,496	\$ 4,727,161,610

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COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Employer	Pension Expense				
	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Commonwealth Change in Proportion	Net Amortization of Deferred Amounts from Internal Allocation Change in Proportion	Subtotal Amortization of Deferred Amounts from Change in Proportion	Total Employer Pension Expense
Commonwealth of Massachusetts.....	\$ 521,409,304	\$ (1,269,099)	\$ 44,264,940	\$ 42,995,841	\$ 564,405,145
Berkshire Community College.....	42,070	(102)	(82,605)	(82,707)	(40,637)
Bunker Hill Community College.....	508,090	(1,237)	(42,355)	(43,592)	464,498
Bristol Community College.....	294,493	(717)	(899,001)	(899,718)	(605,225)
Bridgewater State University.....	2,179,326	(5,304)	(1,717,701)	(1,723,005)	456,321
Cape Cod Community College.....	118,866	(289)	(291,024)	(291,313)	(172,447)
Framingham State University.....	503,209	(1,225)	(726,226)	(727,451)	(224,242)
Fitchburg State University.....	456,979	(1,112)	(490,498)	(491,610)	(34,631)
Greenfield Community College.....	47,984	(117)	(443,708)	(443,825)	(395,841)
Holyoke Community College.....	134,845	(328)	(1,371,297)	(1,371,625)	(1,236,780)
Massasoit Community College.....	176,356	(429)	(1,564,742)	(1,565,171)	(1,388,815)
Mass Bay Community College.....	31,834	(77)	(286,514)	(286,591)	(254,757)
Massachusetts College of Art and Design.....	92,430	(225)	(26,660)	(26,885)	65,545
Middlesex Community College.....	238,937	(582)	(2,219,867)	(2,220,449)	(1,981,512)
Massachusetts Maritime Academy.....	64,395	(157)	(67,330)	(67,487)	(3,092)
MT. Washusett Community College.....	260,315	(634)	(1,159,543)	(1,160,177)	(899,862)
Massachusetts College of Liberal Arts.....	71,385	(174)	(511,593)	(511,767)	(440,382)
Northern Essex Community College.....	221,744	(540)	(1,266,239)	(1,266,779)	(1,045,035)
North Shore Community College.....	187,920	(457)	(1,325,303)	(1,325,760)	(1,137,840)
Quinsigamond Community College.....	383,731	(934)	(1,152,404)	(1,153,338)	(769,607)
Roxbury Community College.....	-	-	(57,568)	(57,568)	(57,568)
Salem State University.....	899,820	(2,190)	(5,417,083)	(5,419,273)	(4,519,453)
Springfield Tech Community College.....	75,037	(183)	(24,927)	(25,110)	49,927
Worcester State University.....	645,384	(1,571)	(1,047,112)	(1,048,683)	(403,299)
Westfield State University.....	1,242,219	(3,024)	(1,019,942)	(1,022,966)	219,253
University of Massachusetts.....	15,753,497	(38,344)	(21,053,699)	(21,092,043)	(5,338,546)
Total internal allocation.....	<u>\$ 546,040,170</u>	<u>\$ (1,329,051)</u>	<u>\$ -</u>	<u>\$ (1,329,051)</u>	<u>\$ 544,711,119</u>