

**COMMONWEALTH OF MASSACHUSETTS**  
**SCHEDULE OF INTERNAL ALLOCATIONS**  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30 , 2022

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Employer	Actual Employer Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 1,227,437,490	95.15525%
Berkshire Community College.....	95,003	0.00736%
Bunker Hill Community College.....	1,092,546	0.08470%
Bristol Community College.....	586,844	0.04549%
Bridgewater State University.....	4,540,705	0.35201%
Cape Cod Community College.....	211,540	0.01640%
Framingham State University.....	706,282	0.05475%
Fitchburg State University.....	640,112	0.04962%
Greenfield Community College.....	137,234	0.01064%
Holyoke Community College.....	273,560	0.02121%
Massasoit Community College.....	188,234	0.01459%
Mass Bay Community College.....	77,942	0.00604%
Massachusetts College of Art and Design.....	216,605	0.01679%
Middlesex Community College.....	317,642	0.02462%
Massachusetts Maritime Academy.....	143,403	0.01112%
MT. Waschusett Community College.....	521,306	0.04041%
Massachusetts College of Liberal Arts.....	66,709	0.00517%
Northern Essex Community College.....	492,706	0.03820%
North Shore Community College.....	261,294	0.02026%
Quinsigamond Community College.....	944,841	0.07325%
Roxbury Community College.....	54,636	0.00424%
Salem State University.....	2,119,546	0.16431%
Springfield Tech Community College.....	162,556	0.01260%
Worcester State University.....	1,358,021	0.10528%
Westfield State University.....	2,274,638	0.17634%
University of Massachusetts.....	45,010,044	3.48934%
Total internal allocation.....	<u>\$ 1,289,931,441</u>	<u>100.00000%</u>

**COMMONWEALTH OF MASSACHUSETTS**  
**SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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.....	\$ 12,130,484,111	\$ 301,750,711	\$ 333,971,899	\$ 829,801	\$ 139,818,028	\$ 776,370,439	\$ 473,456,822	\$ 64,668,711	\$ 32,812,523	\$ 50,720,497	\$ 621,658,553
Berkshire Community College.....	938,889	23,355	25,849	64	154,488	203,756	36,645	5,005	2,540	196,094.00	240,284
Bunker Hill Community College.....	10,797,382	268,589	297,269	739	1,474,548	2,041,145	421,425	57,562	29,207	3,877,347.00	4,385,541
Bristol Community College.....	5,799,643	144,268	159,674	397	855,890	1,160,229	226,362	30,918	15,688	3,163,137.00	3,436,105
Bridgewater State University.....	44,874,753	1,116,278	1,235,475	3,070	1,696,092	4,050,915	1,751,476	239,231	121,385	12,614,454.00	14,726,547
Cape Cod Community College.....	2,090,600	52,005	57,558	143	24,717	134,423	81,597	11,145	5,655	1,341,733.00	1,440,130
Framingham State University.....	6,980,019	173,631	192,171	477	768,236	1,134,515	272,432	37,211	18,881	7,019,935.00	7,348,460
Fitchburg State University.....	6,326,084	157,364	174,167	433	1,759,276	2,091,240	246,909	33,725	17,112	7,331,039.00	7,628,785
Greenfield Community College.....	1,356,248	33,737	37,340	93	192,553	263,723	52,935	7,230	3,669	409,008.00	472,842
Holyoke Community College.....	2,703,535	67,252	74,433	185	39,940	181,810	105,520	14,413	7,313	3,747,856.00	3,875,102
Massasoit Community College.....	1,860,274	46,275	51,216	127	-	97,618	72,607	9,917	5,032	4,027,127.00	4,114,683
Mass Bay Community College.....	770,280	19,161	21,207	53	54,773	95,194	30,064	4,106	2,084	758,875.00	795,130
Massachusetts College of Art and Design.....	2,140,660	53,250	58,936	146	110,769	223,101	83,551	11,412	5,790	20,419.00	121,172
Middlesex Community College.....	3,139,186	78,089	86,427	215	565,636	730,367	122,523	16,735	8,491	2,851,875.00	2,999,625
Massachusetts Maritime Academy.....	1,417,221	35,254	39,018	97	87,536	161,905	55,315	7,555	3,834	309,626.00	376,330
MT. Wachusett Community College.....	5,151,953	128,157	141,842	352	21,385	291,736	201,082	27,466	13,936	1,713,684.00	1,956,168
Massachusetts College of Liberal Arts.....	659,271	16,400	18,151	45	-	34,596	25,732	3,515	1,783	2,034,082.00	2,065,111
Northern Essex Community College.....	4,869,298	121,126	134,060	333	16,077	271,596	190,050	25,959	13,171	2,111,132.00	2,340,312
North Shore Community College.....	2,582,310	64,236	71,095	177	-	135,508	100,788	13,767	6,985	3,594,821.00	3,716,361
Quinsigamond Community College.....	9,337,650	232,278	257,081	639	1,762,175	2,252,173	364,452	49,780	25,258	3,176,994.00	3,616,483
Roxbury Community College.....	539,958	13,432	14,866	37	576,643	604,978	21,075	2,879	1,461	220,136.00	245,550
Salem State University.....	20,946,990	521,065	576,705	1,433	-	1,099,203	817,568	111,670	56,661	11,640,305.00	12,626,204
Springfield Tech Community College.....	1,606,509	39,963	44,230	110	172,189	256,492	62,703	8,564	4,346	398,650.00	474,263
Worcester State University.....	13,421,011	333,853	369,502	918	247,885	952,158	523,827	71,549	36,303	4,293,557.00	4,925,235
Westfield State University.....	22,479,727	559,192	618,903	1,538	240,780	1,420,413	877,391	119,841	60,807	9,902,806.00	10,960,846
University of Massachusetts.....	444,823,979	11,065,177	12,246,726	30,429	86,899,735	110,242,067	17,361,628	2,371,397	1,203,233	100,064,162.00	121,000,420
<b>Total internal allocation.....</b>	<b>\$ 12,748,097,541</b>	<b>\$ 317,114,098</b>	<b>\$ 350,975,800</b>	<b>\$ 872,051</b>	<b>\$ 237,539,351</b>	<b>\$ 906,501,300</b>	<b>\$ 497,562,479</b>	<b>\$ 67,961,264</b>	<b>\$ 34,483,148</b>	<b>\$ 237,539,351</b>	<b>\$ 837,546,242</b>

COMMONWEALTH OF MASSACHUSETTS  
SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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.....	\$ 866,164,853	\$ (9,446,317)	\$ 31,018,970	\$ 21,572,653	\$ 887,737,506
Berkshire Community College.....	67,040	(731)	(96,758)	(97,489)	(30,449)
Bunker Hill Community College.....	770,976	(8,408)	(393,588)	(401,996)	368,980
Bristol Community College.....	414,118	(4,516)	(892,954)	(897,470)	(483,352)
Bridgewater State University.....	3,204,236	(34,945)	(2,849,306)	(2,884,251)	319,985
Cape Cod Community College.....	149,277	(1,628)	(369,075)	(370,703)	(221,426)
Framingham State University.....	498,401	(5,436)	(1,807,741)	(1,813,177)	(1,314,776)
Fitchburg State University.....	451,708	(4,926)	(1,393,280)	(1,398,206)	(946,498)
Greenfield Community College.....	96,842	(1,056)	(365,480)	(366,536)	(269,694)
Holyoke Community College.....	193,043	(2,105)	(1,386,910)	(1,389,015)	(1,195,972)
Massasoit Community College.....	132,831	(1,449)	(1,884,317)	(1,885,766)	(1,752,935)
Mass Bay Community College.....	55,001	(600)	(278,409)	(279,009)	(224,008)
Massachusetts College of Art and Design.....	152,852	(1,667)	26,181	24,514	177,366
Middlesex Community College.....	224,150	(2,445)	(2,005,221)	(2,007,666)	(1,783,516)
Massachusetts Maritime Academy.....	101,195	(1,104)	(81,599)	(82,703)	18,492
MT. Wachusett Community College.....	367,870	(4,012)	(1,061,979)	(1,065,991)	(698,121)
Massachusetts College of Liberal Arts.....	47,075	(513)	(769,163)	(769,676)	(722,601)
Northern Essex Community College.....	347,687	(3,792)	(1,147,217)	(1,151,009)	(803,322)
North Shore Community College.....	184,387	(2,011)	(1,483,508)	(1,485,519)	(1,301,132)
Quinsigamond Community College.....	666,745	(7,271)	(736,878)	(744,149)	(77,404)
Roxbury Community College.....	38,555	(420)	95,825	95,405	133,960
Salem State University.....	1,495,698	(16,312)	(5,149,389)	(5,165,701)	(3,670,003)
Springfield Tech Community College.....	114,711	(1,251)	(37,941)	(39,192)	75,519
Worcester State University.....	958,314	(10,451)	(1,227,504)	(1,237,955)	(279,641)
Westfield State University.....	1,605,142	(17,506)	(2,397,251)	(2,414,757)	(809,615)
University of Massachusetts.....	31,762,203	(346,396)	(3,325,507)	(3,671,903)	28,090,300
<b>Total internal allocation.....</b>	<b>\$ 910,264,910</b>	<b>\$ (9,927,268)</b>	<b>\$ -</b>	<b>\$ (9,927,268)</b>	<b>\$ 900,337,642</b>