

COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	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	Changes in Proportion From Commonwealth	Changes in Proportion Due to Internal Allocation	Total Deferred Inflows of Resources
Commonwealth of Massachusetts.....	\$ 12,768,333,114	\$ 453,568,998	\$ 343,634,064	\$ 214,593,257	\$ 105,126	\$ 165,479,233	\$ 1,177,380,678	\$ 315,504,223	\$ 97,543,841	\$ 33,585,959	\$ 446,634,023
Berkshire Community College.....	1,087,056	38,615	29,256	18,270	9	173,021	259,171	26,861	8,305	52,138	87,304
Bunker Hill Community College.....	8,032,814	285,349	216,187	135,005	66	758,880	1,395,487	198,490	61,367	4,841,664	5,101,521
Bristol Community College.....	2,931,732	104,144	78,902	49,273	24	456,130	688,473	72,443	22,397	4,206,342	4,301,182
Bridgewater State University.....	39,438,198	1,400,962	1,061,400	662,825	325	823,835	3,949,347	974,514	301,289	13,863,859	15,139,662
Cape Cod Community College.....	2,948,903	104,754	79,364	49,561	24	576,680	810,383	72,867	22,528	844,974	940,369
Framingham State University.....	6,257,241	222,276	168,401	105,163	52	400,324	896,216	154,616	47,802	5,456,179	5,658,597
Fitchburg State University.....	6,907,003	245,357	185,888	116,084	57	1,166,417	1,713,803	170,671	52,766	5,059,274	5,282,711
Greenfield Community College.....	1,126,465	40,015	30,317	18,932	9	143,180	232,453	27,835	8,606	325,768	362,209
Holyoke Community College.....	3,752,237	133,291	100,984	63,063	31	699,591	996,960	92,717	28,665	2,222,960	2,344,342
Massasoit Community College.....	1,723,019	61,207	46,372	28,958	14	-	136,551	42,576	13,163	2,628,837	2,684,576
Mass Bay Community College.....	936,976	33,284	25,217	15,747	8	116,182	190,438	23,153	7,158	318,576	348,887
Massachusetts College of Art and Design.....	2,055,439	73,015	55,318	34,545	17	62,970	225,865	50,790	15,703	147,451	213,944
Middlesex Community College.....	3,038,499	107,936	81,775	51,067	25	373,603	614,406	75,081	23,213	1,753,637	1,851,931
Massachusetts Maritime Academy.....	1,078,890	38,325	29,036	18,133	9	46,632	132,135	26,659	8,242	484,036	518,937
MT. Waschuset Community College.....	6,747,160	239,679	181,586	113,397	56	1,043,476	1,578,194	166,722	51,545	844,616	1,062,883
Massachusetts College of Liberal Arts.....	474,425	16,853	12,768	7,974	4	-	37,599	11,723	3,624	1,476,489	1,491,836
Northern Essex Community College.....	7,434,828	264,107	200,093	124,955	61	1,770,119	2,359,335	183,714	56,798	923,105	1,163,617
North Shore Community College.....	4,823,947	171,361	129,827	81,075	40	1,602,862	1,985,165	119,199	36,853	2,117,376	2,273,428
Quinsigamond Community College.....	7,237,128	257,084	194,773	121,632	60	982,285	1,555,834	178,829	55,288	3,464,730	3,698,847
Roxbury Community College.....	250,127	8,885	6,732	4,204	2	399,993	419,816	6,181	1,911	383,374	391,466
Salem State University.....	22,110,554	785,432	595,061	371,605	182	172,872	1,925,152	546,350	168,914	6,544,191	7,259,455
Springfield Tech Community College.....	1,957,195	69,525	52,674	32,894	16	298,083	453,192	48,362	14,952	238,153	301,467
Worcester State University.....	10,806,543	383,880	290,836	181,622	89	82,442	938,869	267,029	82,557	5,059,598	5,409,184
Westfield State University.....	20,731,627	736,449	557,950	348,430	171	76,134	1,719,134	512,276	158,380	8,960,292	9,630,948
University of Massachusetts.....	384,432,157	13,656,168	10,346,220	6,461,027	3,165	54,487,961	84,954,541	9,499,280	2,936,874	126,389,327	138,825,481
Total internal allocation.....	\$ 13,316,653,277	\$ 473,046,951	\$ 358,391,001	\$ 223,808,698	\$ 109,642	\$ 232,192,905	\$ 1,287,549,197	\$ 329,053,159	\$ 101,732,741	\$ 232,192,905	\$ 662,978,805

COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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.....	\$ 1,329,547,585	\$ (31,841,801)	\$ 49,406,670	\$ 17,564,869	\$ 1,347,112,454
Berkshire Community College.....	113,194	(2,711)	(61,286)	(63,997)	49,197
Bunker Hill Community College.....	836,445	(20,032)	(1,410,737)	(1,430,769)	(594,324)
Bristol Community College.....	305,277	(7,311)	(1,533,927)	(1,541,238)	(1,235,961)
Bridgewater State University.....	4,106,641	(98,351)	(4,960,195)	(5,058,546)	(951,905)
Cape Cod Community College.....	307,065	(7,354)	(320,285)	(327,639)	(20,574)
Framingham State University.....	651,557	(15,604)	(2,180,422)	(2,196,026)	(1,544,469)
Fitchburg State University.....	719,216	(17,225)	(1,394,430)	(1,411,655)	(692,439)
Greenfield Community College.....	117,297	(2,809)	(310,242)	(313,051)	(195,754)
Holyoke Community College.....	390,715	(9,357)	(1,300,854)	(1,310,211)	(919,496)
Massasoit Community College.....	179,415	(4,297)	(1,607,970)	(1,612,267)	(1,432,852)
Mass Bay Community College.....	97,566	(2,337)	(375,703)	(378,040)	(280,474)
Massachusetts College of Art and Design.....	214,030	(5,126)	2,789	(2,337)	211,693
Middlesex Community College.....	316,394	(7,577)	(1,135,373)	(1,142,950)	(826,556)
Massachusetts Maritime Academy.....	112,343	(2,691)	(167,002)	(169,693)	(57,350)
MT. Wachusett Community College.....	702,572	(16,826)	(591,093)	(607,919)	94,653
Massachusetts College of Liberal Arts.....	49,401	(1,183)	(761,585)	(762,768)	(713,367)
Northern Essex Community College.....	774,178	(18,541)	(706,130)	(724,671)	49,507
North Shore Community College.....	502,310	(12,030)	(1,055,640)	(1,067,670)	(565,360)
Quinsigamond Community College.....	753,591	(18,048)	(1,328,852)	(1,346,900)	(593,309)
Roxbury Community College.....	26,045	(624)	41,004	40,380	66,425
Salem State University.....	2,302,339	(55,140)	(5,050,622)	(5,105,762)	(2,803,423)
Springfield Tech Community College.....	203,800	(4,881)	(20,713)	(25,594)	178,206
Worcester State University.....	1,125,269	(26,949)	(2,127,733)	(2,154,682)	(1,029,413)
Westfield State University.....	2,158,754	(51,701)	(3,396,864)	(3,448,565)	(1,289,811)
University of Massachusetts.....	40,030,350	(958,701)	(17,652,806)	(18,611,507)	21,418,843
Total internal allocation.....	\$ 1,386,643,349	\$ (33,209,207)	\$ -	\$ (33,209,207)	\$ 1,353,434,142