

COMMONWEALTH OF MASSACHUSETTS

SCHEDULE OF INTERNAL ALLOCATIONS

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30 , 2024

Employer	Actual Employer Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 1,315,644,272	95.91432%
Berkshire Community College.....	140,704	0.01026%
Bunker Hill Community College.....	1,283,977	0.09361%
Bristol Community College.....	299,506	0.02183%
Bridgewater State University.....	4,066,948	0.29649%
Cape Cod Community College.....	196,514	0.01433%
Framingham State University.....	560,872	0.04089%
Fitchburg State University.....	662,605	0.04831%
Greenfield Community College.....	49,714	0.00362%
Holyoke Community College.....	510,469	0.03721%
Massasoit Community College.....	227,558	0.01659%
Mass Bay Community College.....	147,859	0.01078%
Massachusetts College of Art and Design.....	231,148	0.01685%
Middlesex Community College.....	377,350	0.02751%
Massachusetts Maritime Academy.....	171,998	0.01254%
MT. Wachusett Community College.....	884,884	0.06451%
Massachusetts College of Liberal Arts.....	82,469	0.00601%
Northern Essex Community College.....	728,585	0.05312%
North Shore Community College.....	369,003	0.02690%
Quinsigamond Community College.....	690,129	0.05031%
Roxbury Community College.....	36,217	0.00264%
Salem State University.....	1,971,828	0.14375%
Springfield Tech Community College.....	258,024	0.01881%
Worcester State University.....	1,090,147	0.07947%
Westfield State University.....	2,270,182	0.16550%
University of Massachusetts.....	38,734,117	2.82383%
Total internal allocation.....	<u>\$ 1,371,687,079</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 , 2024

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Changes of Assumptions	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.....	\$ 12,298,988,621	\$ 616,419,056	\$ 88,261,587	\$ 103,229,606	\$ 807,910,249	\$ 157,572,612	\$ 159,917,102	\$ 79,043,573	\$ 18,144,415	\$ 414,677,701
Berkshire Community College.....	1,315,341	65,924	9,439	300,816	376,179	16,852	17,103	8,453	17,214	59,622
Bunker Hill Community College.....	12,002,959	601,582	86,137	3,470,836	4,158,555	153,780	156,068	77,141	3,057,768	3,444,757
Bristol Community College.....	2,799,861	140,328	20,093	76,022	236,443	35,871	36,405	17,994	2,726,327	2,816,597
Bridgewater State University.....	38,018,903	1,905,488	272,836	171,012	2,349,336	487,092	494,339	244,341	8,736,916	9,962,688
Cape Cod Community College.....	1,837,064	92,073	13,183	424,922	530,178	23,536	23,886	11,807	1,238,481	1,297,711
Framingham State University.....	5,243,175	262,785	37,627	66,721	367,133	67,175	68,174	33,697	3,923,996	4,093,042
Fitchburg State University.....	6,194,205	310,450	44,452	322,812	677,714	79,359	80,540	39,809	3,279,579	3,479,287
Greenfield Community College.....	464,743	23,293	3,335	93,808	120,436	5,954	6,043	2,987	662,232	677,216
Holyoke Community College.....	4,772,000	239,170	34,245	1,423,585	1,697,000	61,138	62,048	30,669	1,044,110	1,197,965
Massasoit Community College.....	2,127,272	106,618	15,266	366,831	488,715	27,254	27,660	13,672	1,462,581	1,531,167
Mass Bay Community College.....	1,382,229	69,277	9,919	460,385	539,581	17,709	17,972	8,883	56,028	100,592
Massachusetts College of Art and Design.....	2,160,835	108,300	15,507	157,476	281,283	27,684	28,096	13,887	107,212	176,879
Middlesex Community College.....	3,527,565	176,800	25,315	653,078	855,193	45,195	45,867	22,671	1,103,256	1,216,989
Massachusetts Maritime Academy.....	1,607,878	80,586	11,539	453,629	545,754	20,600	20,906	10,334	316,740	368,580
MT. Wachusett Community College.....	8,272,125	414,595	59,363	2,156,483	2,630,441	105,981	107,558	53,164	400,437	667,140
Massachusetts College of Liberal Arts.....	770,941	38,639	5,533	246,132	290,304	9,877	10,024	4,955	851,704	876,560
Northern Essex Community College.....	6,811,008	341,364	48,878	1,304,298	1,694,540	87,262	88,560	43,773	660,656	880,250
North Shore Community College.....	3,449,533	172,889	24,755	1,181,056	1,378,700	44,195	44,852	22,170	2,018,843	2,130,060
Quinsigamond Community College.....	6,451,503	323,346	46,298	276,014	645,658	82,656	83,885	41,463	2,495,296	2,703,300
Roxbury Community College.....	338,565	16,969	2,430	303,136	322,535	4,338	4,402	2,176	247,728	258,644
Salem State University.....	18,433,165	923,861	132,282	127,380	1,183,523	236,163	239,676	118,467	4,917,540	5,511,846
Springfield Tech Community College.....	2,412,077	120,892	17,310	582,911	721,113	30,903	31,363	15,502	126,636	204,404
Worcester State University.....	10,190,978	510,767	73,134	13,740	597,641	130,565	132,508	65,496	3,372,116	3,700,685
Westfield State University.....	21,222,260	1,063,649	152,298	999,489	2,215,436	271,896	275,942	136,392	5,564,487	6,248,717
University of Massachusetts.....	362,096,713	18,148,103	2,598,525	31,520,269	52,266,897	4,639,123	4,708,148	2,327,136	83,850,149	95,524,556
Total internal allocation.....	<u>\$ 12,822,891,519</u>	<u>\$ 642,676,804</u>	<u>\$ 92,021,286</u>	<u>\$ 150,382,447</u>	<u>\$ 885,080,537</u>	<u>\$ 164,284,769</u>	<u>\$ 166,729,128</u>	<u>\$ 82,410,612</u>	<u>\$ 150,382,447</u>	<u>\$ 563,806,956</u>

COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30 , 2024

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.....	\$ 1,169,136,825	\$ (36,176,099)	\$ 50,852,762	\$ 14,676,663	\$ 1,183,813,488
Berkshire Community College.....	125,036	(3,869)	103,132	99,263	224,299
Bunker Hill Community College.....	1,140,996	(35,305)	(271,402)	(306,707)	834,289
Bristol Community College.....	266,154	(8,235)	(1,122,836)	(1,131,071)	(864,917)
Bridgewater State University.....	3,614,061	(111,828)	(4,431,544)	(4,543,372)	(929,311)
Cape Cod Community College.....	174,631	(5,404)	(447,006)	(452,410)	(277,779)
Framingham State University.....	498,414	(15,422)	(1,972,658)	(1,988,080)	(1,489,666)
Fitchburg State University.....	588,819	(18,220)	(1,388,128)	(1,406,348)	(817,529)
Greenfield Community College.....	44,178	(1,367)	(227,795)	(229,162)	(184,984)
Holyoke Community College.....	453,624	(14,036)	(755,774)	(769,810)	(316,186)
Massasoit Community College.....	202,218	(6,257)	(1,069,721)	(1,075,978)	(873,760)
Mass Bay Community College.....	131,394	(4,066)	(131,653)	(135,719)	(4,325)
Massachusetts College of Art and Design.....	205,408	(6,356)	45,010	38,654	244,062
Middlesex Community College.....	335,329	(10,376)	(334,266)	(344,642)	(9,313)
Massachusetts Maritime Academy.....	152,844	(4,729)	(11,106)	(15,835)	137,009
MT. Wachusett Community College.....	786,345	(24,332)	199,844	175,512	961,857
Massachusetts College of Liberal Arts.....	73,285	(2,268)	(560,013)	(562,281)	(488,996)
Northern Essex Community College.....	647,452	(20,034)	(141,224)	(161,258)	486,194
North Shore Community College.....	327,911	(10,146)	(860,079)	(870,225)	(542,314)
Quinsigamond Community College.....	613,277	(18,976)	(775,169)	(794,145)	(180,868)
Roxbury Community College.....	32,184	(996)	57,927	56,931	89,115
Salem State University.....	1,752,249	(54,219)	(4,409,569)	(4,463,788)	(2,711,539)
Springfield Tech Community College.....	229,291	(7,095)	125,726	118,631	347,922
Worcester State University.....	968,750	(29,976)	(1,831,465)	(1,861,441)	(892,691)
Westfield State University.....	2,017,379	(62,423)	(3,072,675)	(3,135,098)	(1,117,719)
University of Massachusetts.....	34,420,765	(1,065,067)	(27,570,318)	(28,635,385)	5,785,380
Total internal allocation.....	<u>\$ 1,218,938,819</u>	<u>\$ (37,717,101)</u>	<u>\$ -</u>	<u>\$ (37,717,101)</u>	<u>\$ 1,181,221,718</u>