

COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATIONS
As of and for the fiscal year ended June 30, 2020

Employer	Actual Employer Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 930,207,033	93.79104%
Berkshire Community College.....	67,765	0.00683%
Bunker Hill Community College.....	1,225,736	0.12359%
Bristol Community College.....	733,040	0.07391%
Bridgewater State University.....	4,766,502	0.48060%
Cape Cod Community College.....	277,955	0.02803%
Framingham State University.....	1,220,464	0.12306%
Fitchburg State University.....	1,265,410	0.12759%
Greenfield Community College.....	89,523	0.00903%
Holyoke Community College.....	548,811	0.05534%
Massasoit Community College.....	469,998	0.04739%
Mass Bay Community College.....	63,469	0.00640%
Massachusetts College of Art and Design.....	165,328	0.01667%
Middlesex Community College.....	368,811	0.03719%
Massachusetts Maritime Academy.....	138,620	0.01398%
MT. Wachusett Community College.....	470,220	0.04741%
Massachusetts College of Liberal Arts.....	249,172	0.02512%
Northern Essex Community College.....	495,643	0.04997%
North Shore Community College.....	457,379	0.04612%
Quinsigamond Community College.....	949,016	0.09569%
Roxbury Community College.....	26,725	0.00269%
Salem State University.....	2,518,943	0.25398%
Springfield Tech Community College.....	161,373	0.01627%
Worcester State University.....	1,450,750	0.14628%
Westfield State University.....	2,782,307	0.28053%
University of Massachusetts.....	40,616,667	4.09530%
Total internal allocation.....	<u>\$ 991,786,660</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, 2020

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.....	\$ 14,769,074,067	\$ 469,930,244	\$ 811,862,398	\$ 837,384,699	\$ 11,153,745	\$ 15,274,489	\$ 2,145,605,575	\$ 95,566,920	\$ 35,997,847	\$ 38,466,198	\$ 170,030,965
Berkshire Community College.....	1,075,911	34,234	59,143	61,003	813	166,073	321,266	6,962	2,622	461,386	470,970
Bunker Hill Community College.....	19,461,249	619,228	1,069,793	1,103,424	14,697	3,920,815	6,727,957	125,929	47,434	1,509,995	1,683,358
Bristol Community College.....	11,638,615	370,324	639,780	659,892	8,790	1,747,122	3,425,908	75,311	28,368	2,023,322	2,127,001
Bridgewater State University.....	75,678,655	2,407,984	4,160,088	4,290,868	57,153	5,014,816	15,930,909	489,697	184,458	3,249,921	3,924,076
Cape Cod Community College.....	4,413,150	140,420	242,593	250,219	3,333	348,027	984,592	28,556	10,757	771,493	810,806
Framingham State University.....	19,377,541	616,565	1,065,192	1,098,678	14,634	1,970,445	4,765,514	125,387	47,230	1,660,663	1,833,280
Fitchburg State University.....	20,091,153	639,271	1,104,419	1,139,139	15,173	3,574,472	6,472,474	130,005	48,970	600,838	779,813
Greenfield Community College.....	1,421,380	45,226	78,134	80,590	1,073	-	205,023	9,197	3,464	1,235,050	1,247,711
Holyoke Community College.....	8,713,578	277,253	478,989	494,047	6,581	323,193	1,580,063	56,383	21,238	2,161,594	2,239,215
Massasoit Community College.....	7,462,248	237,438	410,203	423,098	5,636	-	1,076,375	48,286	18,188	3,107,558	3,174,032
Mass Bay Community College.....	1,007,703	32,064	55,394	57,135	761	416,067	561,421	6,521	2,456	1,635,307	1,644,284
Massachusetts College of Art and Design.....	2,624,948	83,522	144,295	148,831	1,982	171,306	549,936	16,985	6,398	98,821	122,204
Middlesex Community College.....	5,855,677	186,319	321,889	332,008	4,422	54,940	899,578	37,891	14,273	4,960,548	5,012,712
Massachusetts Maritime Academy.....	2,200,902	70,029	120,985	124,788	1,662	182,326	499,790	14,241	5,364	167,673	187,278
MT. Waschuset Community College.....	7,465,770	237,550	410,397	423,298	5,638	-	1,076,883	48,309	18,197	3,000,716	3,067,222
Massachusetts College of Liberal Arts.....	3,956,157	125,879	217,472	224,308	2,988	201,667	772,314	25,599	9,643	843,112	878,354
Northern Essex Community College.....	7,869,413	250,393	432,585	446,184	5,943	123,259	1,258,364	50,921	19,181	3,041,251	3,111,353
North Shore Community College.....	7,261,893	231,063	399,189	411,739	5,484	7,266	1,054,741	46,990	17,700	2,967,290	3,031,980
Quinsigamond Community College.....	15,067,713	479,432	828,279	854,317	11,379	3,197,809	5,371,216	97,499	36,726	3,430,270	3,564,495
Roxbury Community College.....	424,317	13,501	23,325	24,058	320	263,582	324,786	2,746	1,034	55,464	59,244
Salem State University.....	39,993,734	1,272,542	2,198,473	2,267,586	30,204	166,170	5,934,975	258,789	97,480	10,166,938	10,523,207
Springfield Tech Community College.....	2,562,144	81,524	140,842	145,270	1,935	434,911	804,482	16,579	6,245	230,922	253,746
Worcester State University.....	23,033,837	732,903	1,266,180	1,305,985	17,395	1,160,299	4,482,762	149,046	56,142	1,969,077	2,174,265
Westfield State University.....	44,175,215	1,405,590	2,428,331	2,504,669	33,362	1,804,832	8,176,784	285,847	107,672	976,725	1,370,244
University of Massachusetts.....	644,878,556	20,519,088	35,449,254	36,563,662	487,018	60,820,335	153,839,357	4,172,845	1,571,814	12,552,089	18,296,748
Total internal allocation.....	\$ 15,746,785,526	\$ 501,039,586	\$ 865,607,622	\$ 892,819,495	\$ 11,892,121	\$ 101,344,221	\$ 2,372,703,045	\$ 101,893,442	\$ 38,380,901	\$ 101,344,221	\$ 241,618,564

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COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS
As of and for the fiscal year ended June 30, 2020

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.....	\$ 2,079,134,816	\$ 1,958,591	\$ 1,250,825	\$ 3,209,416	\$ 2,082,344,232
Berkshire Community College.....	151,463	143	(142,886)	(142,743)	8,720
Bunker Hill Community College.....	2,739,682	2,581	479,066	481,647	3,221,329
Bristol Community College.....	1,638,441	1,543	(512,810)	(511,267)	1,127,174
Bridgewater State University.....	10,653,757	10,036	833,570	843,606	11,497,363
Cape Cod Community College.....	621,267	585	(299,847)	(299,262)	322,005
Framingham State University.....	2,727,898	2,570	272,196	274,766	3,002,664
Fitchburg State University.....	2,828,357	2,664	894,727	897,391	3,725,748
Greenfield Community College.....	200,097	188	(472,727)	(472,539)	(272,442)
Holyoke Community College.....	1,226,665	1,156	(559,360)	(558,204)	668,461
Massasoit Community College.....	1,050,507	990	(1,098,046)	(1,097,056)	(46,549)
Mass Bay Community College.....	141,861	134	(467,657)	(467,523)	(325,662)
Massachusetts College of Art and Design.....	369,530	348	(54,784)	(54,436)	315,094
Middlesex Community College.....	824,340	777	(2,714,999)	(2,714,222)	(1,889,882)
Massachusetts Maritime Academy.....	309,835	292	10,689	10,981	320,816
MT. Waschuset Community College.....	1,051,003	990	(1,391,853)	(1,390,863)	(339,860)
Massachusetts College of Liberal Arts.....	556,933	525	(213,646)	(213,121)	343,812
Northern Essex Community College.....	1,107,826	1,044	(1,074,391)	(1,073,347)	34,479
North Shore Community College.....	1,022,302	963	(1,268,263)	(1,267,300)	(244,998)
Quinsigamond Community College.....	2,121,176	1,998	(659,342)	(657,344)	1,463,832
Roxbury Community College.....	59,734	56	(109,486)	(109,430)	(49,696)
Salem State University.....	5,630,168	5,304	(2,751,215)	(2,745,911)	2,884,257
Springfield Tech Community College.....	360,689	340	(552)	(212)	360,477
Worcester State University.....	3,242,617	3,055	(287,808)	(284,753)	2,957,864
Westfield State University.....	6,218,821	5,858	330,302	336,160	6,554,981
University of Massachusetts.....	90,783,583	85,520	10,008,296	10,093,816	100,877,399
Total internal allocation.....	\$ 2,216,773,368	\$ 2,088,251	\$ -	\$ 2,088,251	\$ 2,218,861,619