

WEST VIRGINIA EMERGENCY MEDICAL SERVICES' RETIREMENT SYSTEM

Amortization of Change in Proportionate Share of Net Pension Liability

As of and for the Year Ended June 30, 2024

Employer	FY 2023 Allocation %	FY 2024 Allocation %	Difference in Allocation % FY 2023 to FY 2024	Difference in Net Pension Liability FY 2023 to FY 2024	FY 2024 Amount Recognized	FY 2024 Deferred (Inflows)/Outflows	FY 2025 Amount Recognized	FY 2025 Deferred (Inflows)/Outflows	FY 2026 Amount Recognized	FY 2026 Deferred (Inflows)/Outflows	FY 2027 Amount Recognized	FY 2027 Deferred (Inflows)/Outflows	FY 2028 Amount Recognized	FY 2028 Deferred (Inflows)/Outflows
004200	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-
M00001	9.545237%	8.698579%	-0.846658%	\$ 93,107	\$ 22,599	70,508	\$ 22,599	47,909	\$ 22,599	25,310	\$ 22,599	2,711	\$ 2,711	-
M00002	4.249007%	3.227568%	-1.021439%	112,328	27,264	85,064	27,264	57,800	27,264	30,536	27,264	3,272	3,272	-
M00003	0.970898%	1.208028%	0.237130%	(26,077)	(6,329)	(19,748)	(6,329)	(13,419)	(6,329)	(7,090)	(6,329)	(761)	(761)	-
M00004	21.130717%	18.446381%	-2.684336%	295,196	71,650	223,546	71,650	151,896	71,650	80,246	71,650	8,596	8,596	-
M00005	0.800126%	0.727712%	-0.072414%	7,963	1,933	6,030	1,933	4,097	1,933	2,164	1,933	231	231	-
M00006	0.884547%	0.778337%	-0.106210%	11,680	2,835	8,845	2,835	6,010	2,835	3,175	2,835	340	340	-
M00008	4.800026%	4.457739%	-0.342287%	37,641	9,136	28,505	9,136	19,369	9,136	10,233	9,136	1,097	1,097	-
M00009	6.831133%	6.951753%	0.120620%	(13,265)	(3,220)	(10,045)	(3,220)	(6,825)	(3,220)	(3,605)	(3,220)	(385)	(385)	-
M00010	22.757103%	20.103607%	-2.653496%	291,803	70,824	220,979	70,824	150,155	70,824	79,331	70,824	8,507	8,507	-
M00011	6.243516%	6.510099%	0.266583%	(29,316)	(7,116)	(22,200)	(7,116)	(15,084)	(7,116)	(7,968)	(7,116)	(852)	(852)	-
M00012	4.511527%	3.693244%	-0.818283%	89,987	21,842	68,145	21,842	46,303	21,842	24,461	21,842	2,619	2,619	-
M00013	4.546777%	4.146706%	-0.400071%	43,996	10,679	33,317	10,679	22,638	10,679	11,959	10,679	1,280	1,280	-
M00014	1.714712%	1.604283%	-0.110429%	12,144	2,948	9,196	2,948	6,248	2,948	3,300	2,948	352	352	-
M00015	1.466407%	1.286269%	-0.180138%	19,810	4,808	15,002	4,808	10,194	4,808	5,386	4,808	578	578	-
M00016	1.632613%	1.288249%	-0.344364%	37,870	9,192	28,678	9,192	19,486	9,192	10,294	9,192	1,102	1,102	-
M00017	0.922865%	0.778270%	-0.144595%	15,901	3,859	12,042	3,859	8,183	3,859	4,324	3,859	465	465	-
M00018	0.487837%	0.363101%	-0.124736%	13,717	3,329	10,388	3,329	7,059	3,329	3,730	3,329	401	401	-
M00100	0.102365%	0.202970%	0.100605%	(11,064)	(2,685)	(8,379)	(2,685)	(5,694)	(2,685)	(3,009)	(2,685)	(324)	(324)	-
M00200	2.712714%	4.778655%	2.065941%	(227,192)	(55,144)	(172,048)	(55,144)	(116,904)	(55,144)	(61,760)	(55,144)	(6,616)	(6,616)	-
M00300	0.036951%	0.218570%	0.181619%	(19,973)	(4,848)	(15,125)	(4,848)	(10,277)	(4,848)	(5,429)	(4,848)	(581)	(581)	-
M00400	0.000000%	0.032325%	0.032325%	(3,555)	(863)	(2,692)	(863)	(1,829)	(863)	(966)	(863)	(103)	(103)	-
M00700	0.000000%	0.026415%	0.026415%	(2,905)	(705)	(2,200)	(705)	(1,495)	(705)	(790)	(705)	(85)	(85)	-
M01000	0.000000%	0.253850%	0.253850%	(27,916)	(6,776)	(21,140)	(6,776)	(14,364)	(6,776)	(7,588)	(6,776)	(812)	(812)	-
M01200	1.685270%	1.222362%	-0.462908%	50,906	12,356	38,550	12,356	26,194	12,356	13,838	12,356	1,482	1,482	-
M01500	0.017236%	0.229252%	0.212016%	(23,315)	(5,659)	(17,656)	(5,659)	(11,997)	(5,659)	(6,338)	(5,659)	(679)	(679)	-
M01600	0.000000%	0.002506%	0.002506%	(276)	(67)	(209)	(67)	(142)	(67)	(75)	(67)	(8)	(8)	-
M01700	0.000000%	0.131584%	0.131584%	(14,470)	(3,512)	(10,958)	(3,512)	(7,446)	(3,512)	(3,934)	(3,512)	(422)	(422)	-
M01900	0.215904%	0.627511%	0.411607%	(45,264)	(10,986)	(34,278)	(10,986)	(23,292)	(10,986)	(12,306)	(10,986)	(1,320)	(1,320)	-
M02200	0.036697%	0.171720%	0.135023%	(14,848)	(3,604)	(11,244)	(3,604)	(7,640)	(3,604)	(4,036)	(3,604)	(432)	(432)	-
M02300	0.137881%	0.244748%	0.106867%	(11,752)	(2,852)	(8,900)	(2,852)	(6,048)	(2,852)	(3,196)	(2,852)	(344)	(344)	-
M02400	0.027398%	0.092309%	0.064911%	(7,138)	(1,733)	(5,405)	(1,733)	(3,672)	(1,733)	(1,939)	(1,733)	(206)	(206)	-
M02500	0.000000%	0.206551%	0.206551%	(22,714)	(5,513)	(17,201)	(5,513)	(11,688)	(5,513)	(6,175)	(5,513)	(662)	(662)	-
M02600	0.000000%	0.008468%	0.008468%	(931)	(226)	(705)	(226)	(479)	(226)	(253)	(226)	(27)	(27)	-
M02700	0.000000%	0.960635%	0.960635%	(105,641)	(25,641)	(80,000)	(25,641)	(54,359)	(25,641)	(28,718)	(25,641)	(3,077)	(3,077)	-
M02900	0.120288%	0.412242%	0.291954%	(32,106)	(7,793)	(24,313)	(7,793)	(16,520)	(7,793)	(8,727)	(7,793)	(934)	(934)	-
M03000	0.000000%	0.002360%	0.002360%	(260)	(63)	(197)	(63)	(134)	(63)	(71)	(63)	(8)	(8)	-
M03100	0.000000%	0.006862%	0.006862%	(755)	(183)	(572)	(183)	(389)	(183)	(206)	(183)	(23)	(23)	-
M03200	0.000000%	0.047543%	0.047543%	(5,228)	(1,269)	(3,959)	(1,269)	(2,690)	(1,269)	(1,421)	(1,269)	(152)	(152)	-
M03300	0.162438%	0.517011%	0.354573%	(38,992)	(9,464)	(29,528)	(9,464)	(20,064)	(9,464)	(10,600)	(9,464)	(1,136)	(1,136)	-
M03500	0.000000%	0.165328%	0.165328%	(18,181)	(4,413)	(13,768)	(4,413)	(9,355)	(4,413)	(4,942)	(4,413)	(529)	(529)	-
M03600	0.058736%	0.192778%	0.134042%	(14,741)	(3,578)	(11,163)	(3,578)	(7,585)	(3,578)	(4,007)	(3,578)	(429)	(429)	-
M03700	0.000000%	0.027221%	0.027221%	(2,993)	(726)	(2,267)	(726)	(1,541)	(726)	(815)	(726)	(89)	(89)	-
M03800	0.037111%	0.220446%	0.183335%	(20,161)	(4,893)	(15,268)	(4,893)	(10,375)	(4,893)	(5,482)	(4,893)	(589)	(589)	-
M03900	0.000000%	0.117041%	0.117041%	(12,871)	(3,124)	(9,747)	(3,124)	(6,623)	(3,124)	(3,499)	(3,124)	(375)	(375)	-
M04400	0.000000%	0.046041%	0.046041%	(5,063)	(1,229)	(3,834)	(1,229)	(2,605)	(1,229)	(1,376)	(1,229)	(147)	(147)	-
M04500	0.000000%	0.136318%	0.136318%	(14,991)	(3,639)	(11,352)	(3,639)	(7,713)	(3,639)	(4,074)	(3,639)	(435)	(435)	-
M04800	0.049122%	1.239326%	1.190204%	(130,887)	(31,769)	(99,118)	(31,769)	(67,349)	(31,769)	(35,580)	(31,769)	(3,811)	(3,811)	-
M04900	0.002824%	0.096930%	0.094106%	(10,349)	(2,512)	(7,837)	(2,512)	(5,325)	(2,512)	(2,813)	(2,512)	(301)	(301)	-
M05000	0.090063%	0.289814%	0.199751%	(21,967)	(5,332)	(16,635)	(5,332)	(11,303)	(5,332)	(5,971)	(5,332)	(639)	(639)	-
M05200	0.000000%	0.054443%	0.054443%	(5,987)	(1,453)	(4,534)	(1,453)	(3,081)	(1,453)	(1,628)	(1,453)	(175)	(175)	-
M05400	0.000000%	0.389073%	0.389073%	(42,786)	(10,385)	(32,401)	(10,385)	(22,016)	(10,385)	(11,631)	(10,385)	(1,246)	(1,246)	-
M05500	0.000000%	0.168310%	0.168310%	(18,509)	(4,492)	(14,017)	(4,492)	(9,525)	(4,492)	(5,033)	(4,492)	(541)	(541)	-
M68800	0.000000%	0.142117%	0.142117%	(15,629)	(3,793)	(11,836)	(3,793)	(8,043)	(3,793)	(4,250)	(3,793)	(457)	(457)	-
M80600	0.544262%	1.599354%	1.055092%	(116,028)	(28,162)	(87,866)	(28,162)	(59,704)	(28,162)	(31,542)	(28,162)	(3,380)	(3,380)	-
M88000	0.185052%	0.299686%	0.114634%	(12,606)	(3,060)	(9,546)	(3,060)	(6,486)	(3,060)	(3,426)	(3,060)	(366)	(366)	-
X00400	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-
X02700	0.032014%	0.000000%	-0.032014%	3,521	855	2,666	855	1,811	855	956	855	101	101	-
X04000	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-
X20900	0.000000%	0.111775%	0.111775%	(12,292)	(2,983)	(9,309)	(2,983)	(6,326)	(2,983)	(3,343)	(2,983)	(360)	(360)	-
X27700	0.250626%	0.037625%	-0.213001%	23,424	5,685	17,739	5,685	12,054	5,685	6,369	5,685	684	684	-