Improving Model Representation and Reducing KV Cache via Skip Connections with First Value Heads

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Abstract

Transformer models have driven breakthroughs across various language tasks by their strong capability to learn rich contextual representations. Scaling them to improve representation, however, often demands substantial memory and compute costs, such as the Key-Value (KV) cache used during auto-regressive decoding. Skip connections offer a promising way to improve representation without bloating resource usage, yet most prior works either improve expressivity while leaving KV costs unchanged, or reduce memory at the cost of weaker representation. In this work, we propose SkipV1Former, a Transformer variant that uses skip connections from the first layer's Value heads to strengthen model representation and reduce KV cache. Specifically, from the second block onward, each layer reuses half of its Value heads from the very first layer, while computing the other half as usual-cutting Value projections and V cache by nearly 50 %. Theoretically, we show that routing uncompressed first-layer Values into deeper layers restores information lost to compression and accelerates the model's implicit mesa-optimization-a key pattern of Transformer in auto-regressive tasks. Empirically, across different model scales, SkipV1Former delivers consistent reductions of approximately 25 % in KV cache while improving perplexity relative to standard Multi-Head Attention (MHA) Transformers and some advanced variants. Moreover, we propose a recipe for uptraining existing MHA Transformer checkpoints to SkipV1Former with only 10-15% additional compute. Finally, SkipV1Former can seamlessly combine advanced methods like Group-Query Attention and Multi-Latent Attention to achieve further KV cache savings and performance improvement. When combined with YOCO, it cuts KV cache size by nearly 50 % while still improving performance.

1 Introduction

Large Language Models (LLMs) built on Transformer architectures [1] have achieved impressive performance in a wide range of language tasks such as dialogue generation and complex reasoning. At their core, multi-head attention (MHA) [1] endows these models with a powerful ability to capture rich contextual representations. While modern models are scaling to billions or trillions of parameters [2, 3, 4] in pursuit of ever-stronger expressivity, their memory and computational demands grow excessively large, limiting practical deployment. In particular, the need to cache large Key and Value (KV) tensors in auto-regressive decoding presents a notable challenge for GPU memory [5].

Moreover, recent empirical studies suggest that beyond a certain scale, simply increasing model size yields diminishing returns in downstream performance [6]. As a result, a growing body of works is focusing on methods that boost model performance without a corresponding surge in resource consumption. One promising technique is (cross-layer) skip connections, which route

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features between non-adjacent layers to promote reuse. Existing skip-connection techniques in the Transformer family mainly fall into two categories:

1. Feature-augmentation approaches: these methods concatenate or linearly fuse representations from earlier layers into later layers [7, 8], analogous to DenseNet [9] or U-Net [10] designs in convolutional networks. By reusing feature maps, these skip connections bolster model representation and improve performance. However, they fail to reduce KV cache footprint compared to a standard Transformer of the same width and depth.
2. Layer-replacement approaches: these techniques selectively replace portions of a layer's Key or Value (or other components) with those drawn from other layers [11, 12]. They can reduce the KV parameter counts and thus the KV caching consumption. However, naively substituting layer outputs often leads to a drop in model quality, as it often weakens the model representation.

This raises a natural question: Can we design a skip-connection scheme that simultaneously enriches representations and reduces KV-cache/storage requirements? To achieve both goals simultaneously, one must decide which parameters are relatively redundant to be replaced, while identifying which intermediate features are critical to reuse for expressivity. In fact, by the No Free Lunch theorem [13], there is no universal recipe for shrinking parameter counts and boosting representation across all tasks. Such dual gains must exploit both the architecture and the task characteristics.

To address the problem, we propose SkipV1Former (skip connection with Value-1), a simple yet effective MHA Transformer variant that strategically integrates both objectives. In an L-layer SkipV1Former, it replaces half of each layer's Value heads (layer 2 to L) with the corresponding heads from layer 1. This design cuts Value cache size and the trainable Value projection parameters by nearly 50%, while preserving the total head count and architectural depth.

Based on the characteristics of auto-regressive tasks, we provide a theoretical analysis of the expressivity of SkipV1Former by viewing Transformers as mesa-optimizer [14], i.e., self-attention block can be interpreted as performing an optimization step on a latent objective function. We show that feeding uncompressed first-layer Value signals to deeper blocks via skip connections restores lost information and accelerates the mesa-optimization process.

Experiments on GPT-2 models demonstrate that SkipV1Former consistently lowers perplexity compared to standard MHA Transformers and even matches or outperforms advanced feature-augmentation methods—with $\sim$25 % less KV cache. Under the same cache-saving regimes, it significantly outperforms layer-replacement approaches like YOCO [15] and CLA [16]. Scaling to the 3B LLaMA model, SkipV1Former maintains improved perplexity and KV-cache efficiency versus the vanilla MHA Transformer.

Moreover, we propose an uptraining method to train a SkipV1Former from the checkpoint of an MHA Transformer, using only around 10 - 15% of original pre-training compute. Finally, SkipV1Former can be seamlessly combined with other advanced KV-saving approaches like Group-Query Attention and Multi-Latent Attention to attain even greater savings in KV cache and performance boost. By combining the Key reusing mechanisms in YOCO, we further propose a variant of SkipV1Former that saves $\sim$ 50% KV cache while improving model performance.

2 Related Works

Skip Connections in Transformers. Skip connections, which route the output of one layer directly into deeper layers or sublayers, are utilized in the original Transformer for stabilizing training [1]. Subsequent Transformer variants have leveraged skip connections to enrich representations by reusing and propagating low-level features into higher layers [7, 17, 18, 8, 19, 20], leading to improved performance. Some recent works further generalize skip connections to "hyper" connections that also fuse connections from width [19]. Another main thread leverages skip connections to reduce inference costs by parameter sharing or substituting [16, 15, 21]. In particular, sharing Keys and Values across layers yields a straightforward and effective KV-cache reduction [16, 15]. Other approaches approximate attention scores for similar efficiency gains [22]. In addition, skip connections have also been applied to combine Pre-LN and Post-LN advantages [23] or mitigate over-smoothing problem [24]. Among the above, the most related to our approach is ResFormer [25], which linearly adds

the first layer's Value to every subsequent layer's Value, acquiring lower perplexity but without theoretical grounding or KV cache savings. Our SkipV1Former simultaneously enhances expressivity and compresses KV cache, backed by both theoretical analysis and empirical validation.

KV Cache Efficient Methods [26]. Key-Value (KV) cache, which stores the intermediate attention Keys and Values during auto-regressive generation to avoid redundant computation, often dominates GPU memory usage. To alleviate this, a range of compression techniques have been proposed, including KV quantization [27, 28], efficient attention [29, 30, 31], sparsity methods [32, 33, 34, 35], and KV sharing [36, 11, 37, 38, 39]. Our approach falls into the KV sharing category, reducing the number of cache entries via feature reuse and substitution. Representative KV sharing methods include Multi-Query Attention (MQA) [36] and Group Query Attention (GQA) [11], which share the Keys and Values among all or a subset of heads in the same layer. Other works explore cross-layer reuse—recycling KV states from adjacent layers—such as YOCO [15], Cross-Layer Attention (CLA) [16], and Layer-Condensed KV (LCKV) [21]. SkipV1Former is the first to reuse half of every layer's Value heads directly from Value-1, which boosts model performance using less parameters.

Transformer as Mesa-Optimizer. In studies on in-context learning of Transformers, recent works reveal that learned Transformers exhibit a "copying" behavior, whereby they aggregate or replicate context tokens into one representation [14], then implicitly perform optimization steps—akin to gradient descent [40, 41] or Newton's method [42]—on a context-dependent loss. Subsequent work has validated this meta-optimization view across a range of sequence-modeling tasks [14, 43]. Building on the mesa-optimizer viewpoint, we analyze SkipV1Former and show that its cross-layer Value skip effectively accelerates implicit optimization with uncompressed first-layer signals.

3 SkipV1Former

3.1 Background and Notations

We begin by reviewing the architecture of multi-head attention (MHA) Transformer. Let $X \in \mathbb{R}^{d\times n}$ be the input to a Transformer block, where d is the embedding dimension and n is the sequence length. Neglecting layer normalization for clarity, a standard H-head self-attention sublayer followed by a feed-forward network (FFN) is

$$\begin{aligned}
&Q^h = W_Q^h X, \quad K^h = W_K^h X, \quad V^h = W_V^h X, \quad h = 1, \cdots, H, \\
&\mathrm{Attn}(X) = X + \sum_{h=1}^{H} W_O^h V^h \mathrm{softmax}\big((K^h)^\top Q^h\big), \\
&\mathrm{FFN}(X) = X + W_2\ \mathrm{ReLU}(W_1 X),
\end{aligned}$$

where $W_O^h \in \mathbb{R}^{d\times d_H}, W_Q^h, W_K^h, W_V^h \in \mathbb{R}^{d_H\times d}, W_1 \in \mathbb{R}^{r\times d}$, $W_2 \in \mathbb{R}^{d\times r}$, d_H is the dimension of each head and r is the dimension of the hidden layer. Stacking L such blocks yields the full Transformer architecture. We focus on decoder-only Transformers in this work.

3.2 Our Methods

Architecture. We now introduce our SkipV1Former. In each layer $i = 2, \cdots, L$, SkipV1Former interleaves half of that layer's Value heads with the corresponding heads from layer 1, while computing the remaining parts in the standard MHA manner. Formally, letting $H' = H/2$, the attention in block i becomes

$$\mathrm{Attn}(X) = X + \sum_{h=1}^{H'} W_O^h V^h \mathrm{softmax}\big((K^h)^\top Q^h\big) + \sum_{h=H'+1}^{H} W_O^h \mathbf{V}_1^h \mathrm{softmax}\big((K^h)^\top Q^h\big),$$

where $\mathbf{V}_1^h$ refers to the value of the h-th head of the first layer. Figure 1 gives an illustration of the architecture of SkipV1Former. Since half of the heads in layers 2 – L are drawn from layer 1, SkipV1Former cuts the number of W_V parameters and Value cache by about 50% (i.e., 25% KV cache) without changing the total head count H or layer depth L. We further propose a variant of SkipV1Former that utilizes the Keys sharing mechanism of YOCO (You Only Cache Once) [15] in Appendix C.4, which saves another 25% KV cache on top of SkipV1Former (50% KV cache in total). We focus this paper on SkipV1Former and leave the YOCO-based variant to Appendix C.4.

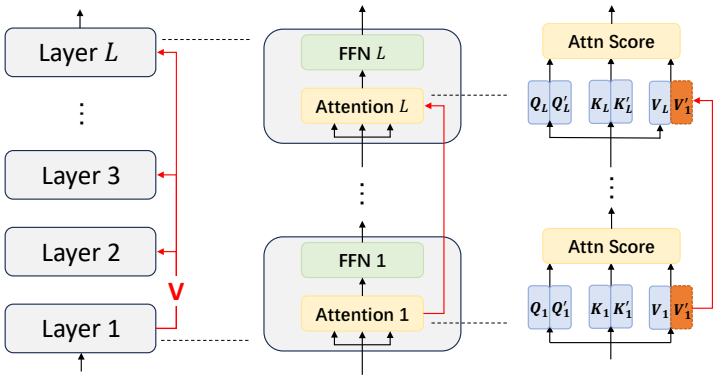


Figure 1: Overview of the SkipV1Former architecture. **Left:** A full L-layer decoder, where each layer from 2 to L interleaves half of its Value heads with the corresponding heads from layer 1. **Center:** A zoomed-in view of the first and L-th layers, showing both the attention and the FFN sublayers. **Right:** Detailed illustration of the cross-layer Value skip connection, with orange shading indicating the first-layer Value heads that are injected into subsequent layers' head sets.

Relations to Previous Methods. Conceptually, SkipV1Former can be seen as an extension of ResFormer [25], which blends every layer's Value via a scalar interpolation, i.e.,

$$\text{Attn}(X) = X + \sum_{h=1}^{H} W_O^h \left(\lambda V^h + (1-\lambda) V_1^h\right) \text{softmax}\big((K^h)^\top Q^h\big)$$

for some $\lambda \in \mathbb{R}$. In contrast, SkipV1Former inserts H' first-layer heads directly into each deeper layers, thereby saving nearly 25% of KV cache whereas ResFormer cannot. In Section 4, we provide a theoretical analysis which not only motivates the specific design of SkipV1Former, but also offers insights into why ResFormer's interpolation with first Value benefits model performance.

4 Why Skip Connection with First Value Head Helps

While it seems natural that injecting shallow-layer features into deeper layers enriches representation, it is shown that skipping from the first layer's Value yields notably better performance than skipping from later layers (see Section 6.5). This suggests that the first layer is uniquely informative for information propagation.

A potential clue lies in the "copying mechanism" studied in in-context learning (ICL) [44]: early Transformer layers often act to bind multiple adjacent tokens into compact representations [14, 45]. This effect is especially prominent in shallow layers and underlies many ICL models' assumptions. For example, it is commonly assumed that input tokens take the form $\mathbf{e}_j = (\mathbf{x}_j, \mathbf{y}_j) \in \mathbb{R}^{d_x + d_y}$, where $\mathbf{x}_j \in \mathbb{R}^{d_x}$ and $\mathbf{y}_j \in \mathbb{R}^{d_y}$ are the sample and label of a training pair. Under this formulation, Oswald et al. [40] show that, for a linear regression problem, i.e., $\mathbf{y} = W\,\mathbf{x} + \varepsilon$, a single linear attention layer approximates a one-step gradient descent:

$$\mathbf{e}_j \leftarrow (\mathbf{x}_j,\ \mathbf{y}_j - \eta\, \nabla L(W)\, \mathbf{x}_j)\,, \quad L(W) = \tfrac{1}{2N} \sum_{i=1}^{N} \|W\mathbf{x}_i - \mathbf{y}_i\|^2. \tag{1}$$

That is, the layer updates the token as if performing one step of gradient descent on W to minimize the regression loss. Subsequent works [46, 47, 41] extend this mesa-optimization view to deeper and nonlinear settings [46, 47, 41].

However, a key assumption in this analysis is that each token *fully* encodes its $(\mathbf{x}, \mathbf{y})$ pair—a condition difficult to satisfy in practice due to limited embedding dimensionality. Compressing multiple tokens into one inevitably incurs information loss, which can lead to degraded quality of optimization updates in deeper layers.

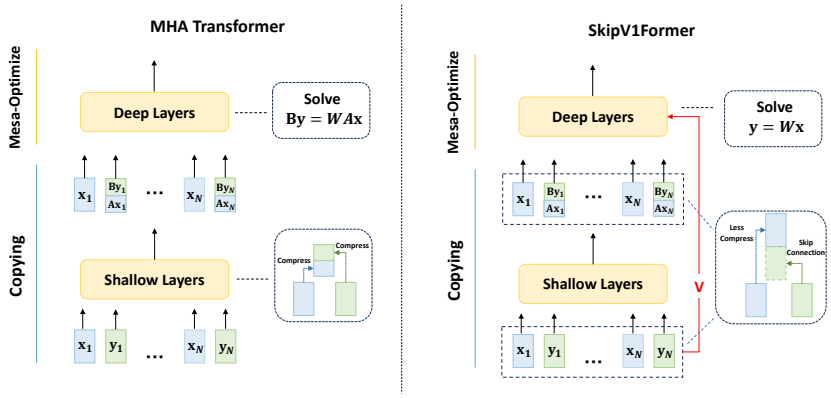


Figure 2: Standard MHA Transformer (left) compresses token pairs across layers, incurring information loss in mesa-optimization, whereas SkipV1Former (right) reintroduces raw token values into deep layers, preserving information fidelity.

SkipV1Former mitigates this by explicitly routing the first layer's Value into every deeper layer. Since the first layer processes the raw input tokens directly, its Value retain higher-fidelity representations of the sample and label. Injecting this into later layers allows the model to restore much of the information lost through copying, preserving more of the causal structure between samples and labels, which in turn enhances the model's reasoning capabilities. The overall intuition is illustrated in Figure 2. Moreover, prior works [46] show that mesa-optimization gradients in Transformers primarily flow through the Value pathway. This supports our design choice to interleave deeper layers' Value with the first-layer Value.

We further formalize this intuition on a simplified model to derive concrete performance improvement. Consider the linear regression problem in Eq. (1), where $\mathbf{x}_i, \mathbf{y}_i \in \mathbb{R}^d$ and $W \sim \mathcal{N}(0, I_d^2)$. Assume that the embedding dimension is d, so there will be information loss in the compression for MHA Transformer. For the model, consider a two-layer Attention-only Transformer with two heads per layer and linear attention. Denote by L_1 and L_2 the expected squared-error loss on predicting $\mathbf{y}_{n+1}$ of MHA Transformer and SkipV1Former, respectively. We show that under this setup:

Theorem 1 (Informal)**.** *Assume that the first layer performs the copying mechanism, then there exists an independent constant $c > 0$, such that*

$$\min_{W_Q^h, W_K^h, W_V^h, H} L_2(\{W_Q^h, W_K^h, W_V^h\}, H) \leq \min_{W_Q^h, W_K^h, W_V^h, H} L_1(\{W_Q^h, W_K^h, W_V^h\}, H) - c.$$

A formal statement and proof of the theorem are provided in Appendix A. Theorem 1 shows that SkipV1Former can drive the prediction error at least c lower than MHA Transformer on this task. In the proof, we show that SkipV1Former can realize an "uncompressed" GD—just as in the ideal one-step update in Eq. (1). In this sense, SkipV1Former performs equivalently as an MHA Transformer with extra embedding dimension that can fully encode the $(\mathbf{x}, \mathbf{y})$ pair. Further discussions are provided in Appendix A.

5 Extensions & Practical Recipes

5.1 Uptraining from Pretrained MHA Checkpoints

Modern large language models are typically released with standard MHA Transformer checkpoints. To train a SkipV1Former from an MHA Transformer checkpoint, we follow a similar uptraining strategy to that of Ainslie et al. [11] for Multi-Query Attention [36]. Concretely, 1) Convert an MHA Transformer checkpoint into a SkipV1Former checkpoint by inserting a mean pool across every two head projections in layers beyond the first. 2) Initialize the new SkipV1Former layers with these pooled weights while preserving the original first-layer Value projections and continue pretraining. An illustration is shown in Figure 3. It is shown in Section 6.4 that this uptraining can match the perplexity of training from scratch using an additional 10%-15% of the original compute budget.

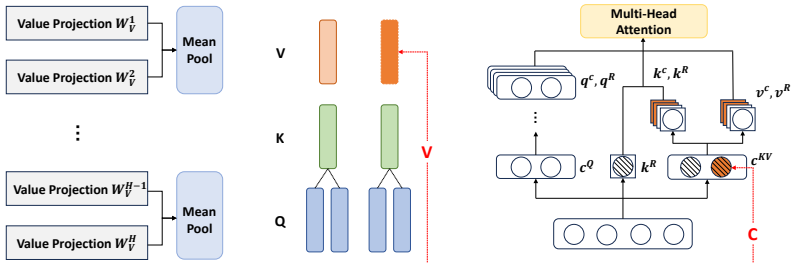


Figure 3: **Left**: Uptraining checkpoint conversion: we apply mean pooling over every two W_V heads to reduce dimensional mismatch. **Middle**: Integration of SkipV1Former with GQA. **Right**: Integration of SkipV1Former with MLA; shaded regions follow the style of [48] and indicate cached components.

5.2 Combining with KV-Cache-Efficient Methods

Our first-value-head skip connection is compatible with most existing KV cache compression methods, such as sparsity methods and same-layer KV sharing methods. In this Section, we consider Group-Query Attention (GQA) [11] and Multi-Latent Attention (MLA) [48]. We also consider YOCO in Appendix C.4.

- **Group-Query Attention**: GQA divides query heads into groups, each sharing a single key and value head. To integrate, we first replace half of the Value heads with those from the first layer before grouping. Each group thus shares either a current-layer or first-layer Value head, enabling shallow-layer reuse without disrupting GQA semantics.
- **Multi-Latent Attention**: MLA uses a low-rank joint compression $\mathbf{c}$ for attention keys and values. To integrate with our technique, we interleave half of each layer's $\mathbf{c}$-dimensional latent vector with the corresponding first-layer latent features, reducing the $\mathbf{c}$-cache footprint.

See Figure 3 for an illustration. It is shown in Section 6.4 that combining our methods with GQA or MLA leads to another 25% or 50% reduction on KV cache and attaining lower perplexity.

6 Experiments

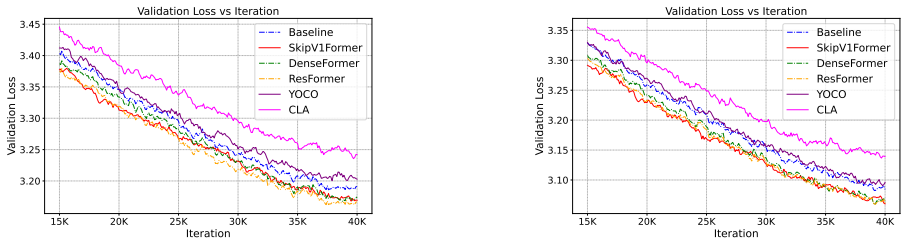
In this section, we evaluate SkipV1Former on GPT-2 [3] and LLaMA models [4], examining primarily pre-training dynamics and losses, inference memory, uptraining, and integration with KV-efficient techniques.

6.1 Experiments on GPT-2 Series

Setup. We pretrain the models on OpenWebText2 [49], an open-source replication of OpenWebTextCorpus comprising around 17B tokens. We also evaluate the pretrained checkpoints on a set of standard downstream tasks in a zero-shot manner. We experiment on four model scales: 1) GPT2-S (125 M) and GPT2-M (355 M), following the configurations in Radford et al. [2] 2) Two additional intermediate variants for finer granularity: 200M and 550M.

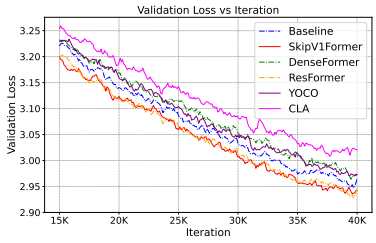
For the architectures, we choose MHA Transformer as the baseline model. We pick two recent feature-augmentation methods: DenseFormer [7] and ResFormer [25], and two KV-sharing methods: YOCO [15] and Cross-Layer Attention (CLA) [16] for comparisons. To ensure fair comparison in the KV-cache-saving regime, we consider V-only YOCO and V-only CLA, aligning with SkipV1Former's design. All models are trained using AdamW. More details are provided in Appendix B.1.

Results. The per-iteration validation losses for six architectures during pretraining are presented in Figure 4. SkipV1Former matches ResFormer in terms of final loss—achieving the lowest value overall. Importantly, SkipV1Former consistently outperforms both the baseline model and DenseFormer, highlighting the benefit of our skip connection with the first-layer Value. In the same KV-saving regime, SkipV1Former significantly surpasses the lightweight cache-efficient methods YOCO and

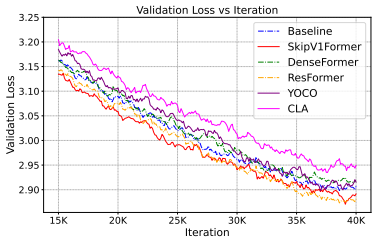


(a) GPT2-125M Model

(b) GPT2-200M Model



(c) GPT2-355M Model



(d) GPT2-550M Model

Figure 4: Validation loss curves across four GPT-2 model sizes (125M, 200M, 355M, 550M) for six architectures plotted over training iterations. Solid lines indicate KV-cache–efficient variants (YOCO-V, CLA-V, SkipV1Former), while dashed lines correspond to non-KV-cache-efficient models (MHA Transformer, DenseFormer, ResFormer).

CLA. Additionally, the validation-loss curve for SkipV1Former is as smooth as those of the regular models, demonstrating that our skip connection does not introduce any additional training instability.

We further evaluate these pretrained models in a zero-shot setting across standard downstream tasks in Appendix C. SkipV1Former and ResFormer yield the strongest average performance.

6.2 Experiments on LLaMA Series

Setup. We further compare SkipV1Former and the baseline model MHA Transformer on LLaMA series [4] to validate the effectiveness of our architecture. We pre-train on C4 dataset, a colossal, cleaned version of Common Crawl's web crawl corpus [50]. We evaluate sizes from 60 M up to 3 B parameters to test scalability. More details are provided in Appendix B.2.

Results. Table 5a and Figure 5b report validation loss and perplexity across all sizes. SkipV1Former outperforms the baseline at every scale. On the small and medium models (60M–350M), it achieves notable reduction in validation loss of approximately 0.03–0.05. For larger models (1B–3B), SkipV1Former maintains a noticeable improvement regarding the model scale. Importantly, these performance gains come alongside a reduction of approximately 25% in KV cache usage and around 4% in total parameter count. Furthermore, Table 1 reports the downstream task accuracy of the 3B models, with results for other scales provided in Appendix C.3. SkipV1Former also surpasses the baseline in average downstream performance.

Table 1: Test accuracies (%) of 3B-scale models on downstream tasks, with overall average.

Model	ARC-C	ARC-E	BoolQ	Hella	OBQA	PIQA	RTE	SciQ	Winogr	Avg
Baseline	21.0	**49.5**	55.5	34.5	**18.6**	68.4	53.1	77.5	49.3	47.5
SkipV1Former	21.0	49.4	**60.3**	**35.1**	17.6	**69.3**	**53.8**	**79.1**	**49.5**	**48.3**

6.3 GPU Memory

To validate real-world savings, we measure and compare GPU memory consumption of SkipV1Former and a baseline MHA Transformer across different dimensions. All experiments are conducted on

(a) Validation Loss and Perplexity

Model Size	Validation Loss 60M	130M	350M	1B	3B
Baseline	3.549	3.229	2.931	2.723	2.664
SkipV1Former	3.504	3.192	2.885	2.711	2.652
Model Size	**Perplexity** 60M	130M	350M	1B	3B
Baseline	34.78	25.25	18.75	15.23	14.35
SkipV1Former	33.25	24.34	17.90	15.04	14.18

(b) Val. Loss vs. Model Size

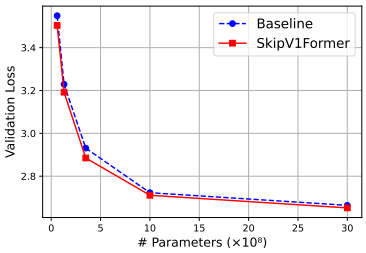
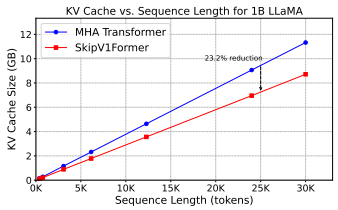
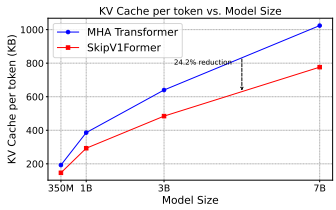


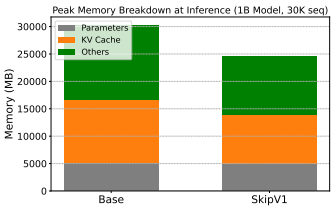
Figure 5: Validation Loss, Perplexity, and Loss Curve for LLaMA Models scaling from 60M to 3B. SkipV1Former consistently outperformed MHA Transformer with with reduced KV cache and fewer parameters.



(a) KV cache size across different sequence length.



(b) Per-token KV cache as a function of model size.



(c) Memory breakdown at inference for 1B LLaMA.

Figure 6: Inference memory evaluation of SkipV1Former vs. standard MHA Transformer on LLaMA.

LLaMA variants using a single NVIDIA RTX A6000 GPU with 48 GB of memory, and the results are summarized in Figure 6.

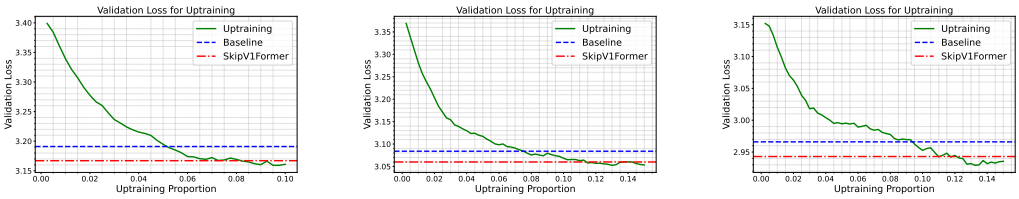
Figure 6a plots KV cache size (in MB) as a function of sequence length. While both SkipV1Former and MHA Transformer exhibit linear cache growth, SkipV1Former's slope is ∼25 % lower than that of MHA across all LLaMA variants, aligning with our theoretical predictions. Figure 6b plots per-token KV cache (KB) against model size (ranging from 350M to 7B parameters). Again, SkipV1Former maintains a ∼25 % reduction at all scales, demonstrating uniform savings regardless of model capacity. Finally, Figure 6c provides a stacked breakdown of peak allocated memory in inference without activation offloading. SkipV1Former not only shrinks KV cache size but also lowers the overall peak memory use by a noticeable margin of ∼ 5.6GB.

6.4 Extensions

Uptraining. We uptrain SkipV1Formers from the 125M to 355M GPT2-MHA Transformer checkpoints using our uptraining strategy in Section 5.1. Results are shown in Figure 7, and further experimental details are included in Appendix B.1.

As shown in Figure 7, uptraining requires only 10%–15% of the original compute budget to reach the same validation loss as training from scratch. Furthermore, to match the final performance of a fully trained MHA Transformer, SkipV1Former requires only 5 %–10 % of the original training compute. The checkpoint conversion process incurs negligible resources compared to full training. We also compare alternative checkpoint conversion approaches in Appendix B.2.

Combining with Existing Methods. The skip connection mechanism of our SkipV1Former can be combined with other layer-replacement or low-rank methods such as GQA and MLA. We evaluate the SkipV1Former-GQA and SkipV1Former-MLA against their vanilla counterparts on the LlaMA 350M architecture on OpenWebText2. As shown in Table 2, the SkipV1Former-version of GQA and MLA achieve lower validation loss and reduce the KV bytes per token by a large margin. The total parameter count is also reduced, benefiting from the lightweight nature of our skip mechanism. Additional results on combining SkipV1Former with YOCO are provided in Appendix C.4.



(a) GPT2-125M Model (b) GPT2-200M Model (c) GPT2-355M Model

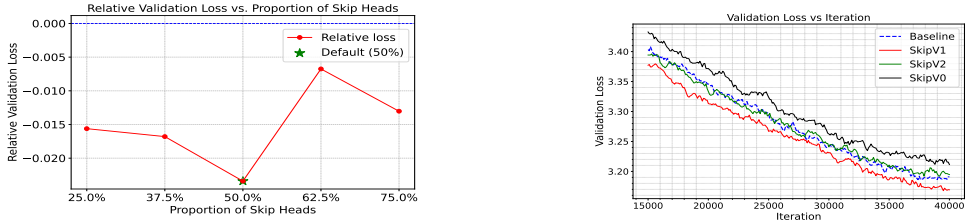
Figure 7: Validation loss versus uptraining proportion for GPT2-125M, GPT2-200M, and GPT2-355M models. The horizontal dashed lines mark the final validation losses of the pretrained baseline (blue) and SkipV1Former (red) when trained from scratch.

Table 2: Performance and KV cache reduction when composing SkipV1Former with GQA and MLA on GPT2-355M. "Δ KV %" indicates cache reduction relative to the non-SkipV1 methods.

Models	Val. Loss	PPL	Params	KV Bytes / token	Δ KV %
Transformer-GQA	2.912	18.39	334.7 M	98 304 B	—
SkipV1Former-GQA	2.893	18.04	328.9 M	74 752 B	−24.0%
Transformer-MLA	2.896	18.10	337.4 M	13 824 B	—
SkipV1Former-MLA	2.888	17.95	334.4 M	7 680 B	−44.4%

6.5 Ablations

Skip-Head Ratio. We vary the fraction of attention heads whose Value are replaced by first-layer Values—from 25 % up to 75 %—on GPT2-355M. As shown in Figure 8a, skipping more than 50 % of heads begins to hurt validation loss, while skipping fewer than 50 % also underperforms the 50% setting while consuming more memory. Hence, skipping exactly half of the heads seems to achieve an optimal tradeoff between model quality and memory saving.



(a) Relative validation loss for cross-layer head ratio compared with baseline. The asterisk denotes the default ratio of skip heads.

(b) Validation loss per iteration for cross-layer V at layers 0 (only dimensionality reduction), 1, and 2 compared with baseline.

Figure 8: Comparison of validation loss under different head and layer configurations.

Skip Connection with Different Layers. We next investigate the performance of reusing Values of the second layer (SkipV2) or reusing no Values (SkipV0). As shown in Figure 8b, reusing Values of the second layer brings minimal improvement, and removing skip connections but halving the Value projection severely degrades performance. This highlights the importance of skip connections with first-layer Value.

7 Conclusions

SkipV1Former demonstrates that strategic reuse of first-layer Value can simultaneously improve the model's representation capability and reduce KV cache size. This design enables deeper layers to access information typically lost to aggressive compression, thereby enhancing the model's inherent mesa-optimization. Across different model scales, SkipV1Former consistently outperforms MHA Transformer and related variants while using less KV memory. Its "uptraining" methodology and seamless integration with existing techniques further demonstrate its practical value and flexibility.

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A Theoretical Analysis

A.1 Results and Proofs

In this section, we give a formal statement of Theorem 1 and the detailed proof. We first restate the problem settings and assumptions.

We consider a set of in-context examples $\{(\mathbf{x}_i, \mathbf{y}_i)\}_i$, where $\mathbf{x}_i, \mathbf{y}_i \in \mathbb{R}^d$ and $\mathbf{y}_i = W^*\mathbf{x}_i + \varepsilon_i$. Here, W^* is a shared coefficient matrix and ε_i is the additive Gaussian noise for each sequence. The training input to the model is given by

$$E = (\mathbf{x}_1, \mathbf{y}_1, \cdots, \mathbf{y}_n, \mathbf{x}_{n+1}) \in \mathbb{R}^{d\times(2n+1)},$$

where each $\mathbf{x}_i$ is sampled independently from $\mathcal{N}(0, I_d)$, $W^* \sim \mathcal{N}(W_0, I_{d^2})$ for some deterministic $W_0 \in \mathbb{R}^{d\times d}$, and $\varepsilon_i \sim \mathcal{N}(0, \sigma^2 I_d)$ are i.i.d. Gaussian noise. For the model, we follow the common simplifications [40, 46, 41] considering a two-layer linear attention Transformer with two heads per layer and no residual connections. This simplified model preserves the key component—multi-head attention—and is sufficient to highlight the differences in information flow between the standard MHA Transformer and SkipV1Former. We train the model using only the in-context tokens $(\mathbf{x}_1, \mathbf{y}_1, \cdots, \mathbf{y}_n)$.

For the MHA Transformer, the output of each transformer block is

$$\mathrm{TF}_l(E) = \sum_{h=1}^{2} W_V^{l,h} E P \left(E^\top (W_K^{l,h})^\top W_Q^{l,h} E\right), \quad l = 1, 2, \tag{2}$$

where $P = \begin{pmatrix} I_{2n} & \mathbf{0} \\ \mathbf{0} & 0 \end{pmatrix} \in \mathbb{R}^{(2n+1)\times(2n+1)}$, $W_Q^{l,h}, W_K^{l,h}, W_V^{l,h} \in \mathbb{R}^{d\times d}$ for $l, h = 1, 2$, and we omit W_O since it can be incorporated into $W_V^{l,h}$, making no difference in expressivity analysis.

Denote by τ the distribution over input sequences E. For SkipV1Former with 1 skip head, the output can be expressed as:

$$\begin{aligned} E^{\mathrm{out}} = {} & W_V^{2,1}\mathrm{TF}_1(E) P \left(\mathrm{TF}_1(E)(W_K^{2,1})^\top W_Q^{2,2}\mathrm{TF}_1(E)\right) \\ & + W_V^{2,2} E P \left(\mathrm{TF}_1(E)(W_K^{2,2})^\top W_Q^{2,2}\mathrm{TF}_1(E)\right), \end{aligned} \tag{3}$$

where $\mathrm{TF}_1(\cdot)$ is defined as in Eq. (2). The training loss function is:

$$L_k\left(\{W_Q^{l,h}, W_K^{l,h}, W_V^{l,h}\}, H\right) = \mathbb{E}_\tau \left\| H E^{\mathrm{out}}_{:,-1} - \mathbf{y}_{n+1} \right\|_F^2, \tag{4}$$

where $k = 1$ refers to the loss of standard Transformer, and $k = 2$ refers to that of SkipV1Former.

As stated in Section 4, we admit the copying mechanism and introduce the following assumption:

Assumption 1. *The output of the first attention block is*

$$\mathrm{TF}_1(E) = \left(\mathbf{x}_1, \begin{pmatrix} A\mathbf{x}_1 \\ B\mathbf{y}_1 \end{pmatrix}, \cdots, \mathbf{x}_n, \begin{pmatrix} A\mathbf{x}_n \\ B\mathbf{y}_n \end{pmatrix}, \begin{pmatrix} A\mathbf{x}_{n+1} \\ \mathbf{0} \end{pmatrix}\right),$$

where $A \in \mathbb{R}^{a\times d}, B \in \mathbb{R}^{(d-a)\times d}$ and $0 \le a \le d$.

Assumption 1 is close to real scenarios, as the embedding dimension of attention is kept the same as that of token embedding [1]. Although we do not consider causal mask explicitly, we assume that the copying mechanism is conducted on only $\mathbf{y}_i$s with previous tokens, maintaining the causal structure. In Assumption 1, the information of the raw samples are compressed as $A\mathbf{x}$ and $B\mathbf{y}$. Intuitively, MHA can only solve the compressed regression problem with sample-label pairs $(A\mathbf{x}, B\mathbf{y})$, whereas SkipV1Former can access the uncompressed $\mathbf{x}$ and $\mathbf{y}$ and solve the original problem and attain lower loss.

Under Assumption 1, we drop the superscript l in Eq. (2) and (3). The formal version of our main theorem is stated as follows:

Theorem 2 (Formal)**.** *Assume that $\sigma_d(W_0) > 2\sqrt{d}\sigma$ and d is sufficiently large. Under Assumption 1, there exists a constant $c > 0$ independent of $A, B, W_Q^h, W_K^h, W_V^h, H$, such that*

$$\min_{W_Q^h, W_K^h, W_V^h, H} L_2(\{W_Q^h, W_K^h, W_V^h\}, H) \leq \min_{W_Q^h, W_K^h, W_V^h, H} L_1(\{W_Q^h, W_K^h, W_V^h\}, H) - c,$$

where L_1 and L_2 are defined as in Eq. (4)*.*

The proof follows the analysis framework in [46]. We begin by rewriting the loss function in a more convenient form. Define $W^h = HW_V^h$, $M^h = (W_K^h)^\top W_Q^h \begin{pmatrix} A \\ \mathbf{0} \end{pmatrix}$ and set

$$G_{1,D} = \sum_{i=1}^{n} \mathbf{x}_i \mathbf{x}_i^\top + \begin{pmatrix} A\mathbf{x}_i\mathbf{x}_i^\top A^\top & A\mathbf{x}_i\mathbf{y}_i^\top B^\top \\ B\mathbf{y}_i\mathbf{x}_i^\top A^\top & B\mathbf{y}_i\mathbf{y}_i^\top B^\top \end{pmatrix}$$

for each input sequence $D = (\mathbf{x}_1, \mathbf{y}_1, \cdots, \mathbf{y}_n)$. Then the loss of MHA Transformer can be simplified as

$$L_1(A, B, W, M) = \mathbb{E}_\tau \left\| \sum_{h=1}^{2} W^h G_{1,D} M^h \mathbf{x}_{n+1} - \mathbf{y}_{n+1} \right\|_F^2. \tag{5}$$

Similarly, loss of SkipV1Former can be expressed as

$$L_2(A, B, W, M) = \mathbb{E}_\tau \left\| \sum_{h=1}^{2} W^h G_{2,D}^h M^h \mathbf{x}_{n+1} - \mathbf{y}_{n+1} \right\|_F^2, \tag{6}$$

where $G_{2,D}^1 = G_{1,D}$ and $G_{2,D}^2 = \sum_{i=1}^n \mathbf{x}_i \mathbf{x}_i^\top + \mathbf{y}_i \begin{pmatrix} A\mathbf{x}_i \\ B\mathbf{y}_i \end{pmatrix}^\top$.

To prove the theorem, we present the following lemmas.

Lemma 1. *Let $\hat{W}_D$ be the solution to ridge regression with regularization strength σ^2 on the exemplars $(\mathbf{x}_1, \cdots, \mathbf{y}_n, \mathbf{x}_{n+1})$. For any matrices A and B, there exists a constant $C > 0$ independent of A, B, W, M, such that*

$$L_k(A, B, W, M) = C + \mathbb{E}_D \left\| \sum_{h=1}^{2} W^h G_{i,D} M^h - \hat{W}_D \right\|_F^2, \quad k = 1, 2.$$

Proof. We denote

$$W = (W^1, W^2), \quad \tilde{G}_{1,D} = \begin{pmatrix} G_{1,D} & \\ & G_{1,D} \end{pmatrix}, \quad \tilde{G}_{2,D} = \begin{pmatrix} G_{2,D}^1 & \\ & G_{2,D}^2 \end{pmatrix}, \quad M = \begin{pmatrix} M^1 \\ M^2 \end{pmatrix}.$$

Using the law of total expectation, the loss can be written as

$$L_k(A, B, W, M) = \mathbb{E}_{D, \mathbf{x}_{n+1}} \mathbb{E}_{\mathbf{y}_{n+1}} \left[\| \mathbf{y}_{n+1} - W \tilde{G}_{k,D} M \mathbf{x}_{n+1} \|_F^2 \,\middle|\, D, \mathbf{x}_{n+1} \right], \quad k = 1, 2.$$

Define the function

$$g(U) = \mathbb{E}_{\mathbf{y}_{n+1}} \left[\| U\mathbf{x}_{n+1} - \mathbf{y}_{n+1} \|_F^2 \,\middle|\, D, \mathbf{x}_{n+1} \right].$$

Since $g(U)$ is a convex function, the minimizer of the function exists and we denote (any of) it by $\hat{W}_D$. The first-order optimality condition gives

$$\mathbf{0} = \nabla_U g(U) = \mathbb{E}_{\mathbf{y}_{n+1}} \left[2(U\mathbf{x}_{n+1} - \mathbf{y}_{n+1}) \mathbf{x}_{n+1}^\top \,\middle|\, D, \mathbf{x}_{n+1} \right].$$

For any matrix U, by taking the dot product of both sides with $U - \hat{W}_D$, we obtain

$$\mathbb{E}_{\mathbf{y}_{n+1}} \left[2(U\mathbf{x}_{n+1} - \mathbf{y}_{n+1}) \mathbf{x}_{n+1}^\top (U - \hat{W}_D)^\top \,\middle|\, D, \mathbf{x}_{n+1} \right] = \mathbf{0}. \tag{7}$$

Therefore, we have the following decomposition

$$\begin{aligned}
&\mathbb{E}_{\mathbf{y}_{n+1}}\left[\|\mathbf{y}_{n+1}-W\tilde{G}_{k,D}M\mathbf{x}_{n+1}\|_F^2 \,\middle|\, D,\mathbf{x}_{n+1}\right]\\
&=\mathbb{E}_{\mathbf{y}_{n+1}}\left[\|\mathbf{y}_{n+1}-\hat{W}_D\mathbf{x}_{n+1}+\hat{W}_D\mathbf{x}_{n+1}-W\tilde{G}_{k,D}M\mathbf{x}_{n+1}\|_F^2 \,\middle|\, D,\mathbf{x}_{n+1}\right]\\
&=\mathbb{E}_{\mathbf{y}_{n+1}}\left[\|\mathbf{y}_{n+1}-\hat{W}_D\mathbf{x}_{n+1}\|_F^2+\|\hat{W}_D\mathbf{x}_{n+1}-W\tilde{G}_{k,D}M\mathbf{x}_{n+1}\|_F^2 \,\middle|\, D,\mathbf{x}_{n+1}\right]\\
&\quad+2\mathbb{E}_{\mathbf{y}_{n+1}}\left[(\mathbf{y}_{n+1}-\hat{W}_D\mathbf{x}_{n+1})(\hat{W}_D\mathbf{x}_{n+1}-W\tilde{G}_{k,D}M\mathbf{x}_{n+1})^\top \,\middle|\, D,\mathbf{x}_{n+1}\right].
\end{aligned}$$

By setting $U = W\tilde{G}_{k,D}M$ in Eq. (7), the last term vanishes. Hence,

$$L_k(A,B,W,M)=\mathbb{E}_{D,\mathbf{x}_{n+1}}\left[\mathbb{E}_{\mathbf{y}_{n+1}}\left[\|\hat{W}_D\mathbf{x}_{n+1}-W\tilde{G}_{k,D}M\mathbf{x}_{n+1}\|_F^2 \,\middle|\, D,\mathbf{x}_{n+1}\right]\right]+C,$$

where

$$C=\mathbb{E}_{D,\mathbf{x}_{n+1}}\mathbb{E}_{\mathbf{y}_{n+1}}\left[\|\mathbf{y}_{n+1}-\hat{W}_D\mathbf{x}_{n+1}\|_F^2 \,\middle|\, D,\mathbf{x}_{n+1}\right]$$

is independent of A, B, W, M.

Finally, since $\mathbf{x}_{n+1}\sim\mathcal{N}(0,I_d)$, we have

$$L_k(A,B,W,M)=C+\mathbb{E}_D\left\|\hat{W}_D-W\tilde{G}_{k,D}M\right\|_F^2.$$

□

We denote $W^h=(W_1^h,W_2^h)$ and $M^h=(M_1^h,M_2^h)$, where $W_1^h,M_1^h\in\mathbb{R}^{d\times a}$ and $W_2^h,M_2^h\in\mathbb{R}^{d\times(d-a)}$. With these notations, the following lemma provides a further simplification of the loss for both the standard MHA Transformer and the SkipV1Former.

Lemma 2. *For the standard Transformer, there exists a constant $C_1(A,B,W,M)>0$ such that*

$$L_1(A,B,W,M)=C+C_1+\mathbb{E}_D\left\|H_1-\hat{W}_D\right\|_F^2,$$

where

$$H_1=\sum_{h=1}^{2}\left(W_1^hAXY^\top B^\top M_2^h+W_2^hBYX^\top A^\top M_1^h\right).$$

Similarly, for the SkipV1Former, there exists a constant $C_2(A,B,W,M)>0$ such that

$$L_2(A,B,W,M)=C+C_2+\mathbb{E}_D\left\|H_2-\hat{W}_D\right\|_F^2,$$

where

$$H_2=\sum_{h=1}^{2}W^hYX^\top A^\top M_1^h.$$

Proof. From Lemma 1 and the definition of $\tilde{G}_{1,D}$ ($G_{1,D}$), we have

$$\begin{aligned}
L_1(A,B,W,M)&=C+\mathbb{E}_D\left\|\hat{W}_D-W\tilde{G}_{1,D}M\right\|_F^2\\
&=C+\mathbb{E}_D\left\|\hat{W}_D-\sum_{h=1}^{2}W^h\left(XX^\top+\begin{pmatrix}AX\\BY\end{pmatrix}\begin{pmatrix}X^\top A^\top & Y^\top B^\top\end{pmatrix}\right)M^h\right\|_F^2.
\end{aligned}\tag{8}$$

For any fixed A, B, W, M, define

$$\begin{aligned}
N_1(X)&=\sum_{h=1}^{2}\left(W^hXX^\top M^h+W_1^hAXX^\top A^\top M_1^h\right),\\
N_2(Y)&=\sum_{h=1}^{2}W_2^hBYY^\top B^\top M_2^h,\\
N_3(X,Y)&=\sum_{h=1}^{2}\left(W_1^hAXY^\top B^\top M_2^h+W_2^hBYX^\top A^\top M_1^h\right).
\end{aligned}\tag{9}$$

Then Eq. (8) becomes

$$L_1(A,B,W,M) = C + \mathbb{E}_D \left\| \hat{W}_D - N_1(X) - N_2(Y) - N_3(X,Y) \right\|_F^2 .$$

From the definition of $\hat{W}_D$, it is known that $\hat{W}_D = YX^\top (XX^\top + \sigma I_d)^{-1}$ almost everywhere. Using this identity, we observe that $\hat{W}_D - N_3(X,Y)$ is an odd-degree function in Y, while $N_1(X) + N_2(Y)$ is an even-degree function in Y. Hence,

$$L_1(A,B,W,M) = C + \mathbb{E}_D \left\| \hat{W}_D - N_3(X,Y) \right\|_F^2 + \mathbb{E}_D \left\| N_1(X) + N_2(Y) \right\|_F^2 .$$

The first part of the lemma follows by setting $H_1 = N_3$ and $C_1 = \mathbb{E}_D \left\| N_1(X) + N_2(Y) \right\|_F^2$.

Similarly, for the SkipV1Former, we can decompose $W\tilde{G}_{2,D}M$ into components of odd and even degree in Y. A direct calculation yields

$$L_2(A,B,W,M) = C + \mathbb{E}_D \left\| \hat{W}_D - N_3'(X,Y) \right\|_F^2 + \mathbb{E}_D \left\| N_1'(X) + N_2'(Y) \right\|_F^2 ,$$

where

$$\begin{aligned} N_1'(X) &= \sum_{h=1}^{2} \left(W^h XX^\top M^h + W_1^1 AXX^\top A^\top M_1^1 \right), \\ N_2'(Y) &= W_2^1 BYY^\top B^\top M_2^1 + W^2 YY^\top B^\top M_2^2, \\ N_3'(X,Y) &= W_1^1 AXY^\top B^\top M_2^1 + W_2^1 BYX^\top A^\top M_1^1 + W^2 YX^\top A^\top M_1^2. \end{aligned} \tag{10}$$

The second part of the lemma follows by taking $H_2 = N_3'$ and $C_2 = \mathbb{E}_D \left\| N_1'(X) + N_2'(Y) \right\|_F^2$.

□

Next, for any matrices $\tilde{W}^h = (\tilde{W}_1^h, \tilde{W}_2^h) \in \mathbb{R}^{d \times 2d}$ and $\tilde{M}^h = \begin{pmatrix} \tilde{M}_1^h \\ \tilde{M}_2^h \end{pmatrix} \in \mathbb{R}^{2d \times d}$ for $h = 1, 2$, we define

$$h(\tilde{W}, \tilde{M}) = \sum_{h=1}^{2} \tilde{W}^h \begin{pmatrix} & XY^\top \\ YX^\top & \end{pmatrix} \tilde{M}^h.$$

We focus on

$$\tilde{L}(\tilde{W}, \tilde{M}) = \mathbb{E}_D \left\| \hat{W}_D - h(\tilde{W}, \tilde{M}) \right\|_F^2 \tag{11}$$

in the following analysis. We first present Lemmas 3 and 4 from [46] and treat them as one lemma as follows.

Lemma 3 (Lemma 3 and 4 in [46])**.** *There exists scalars t_1 and t_2, such that for any i, it holds that*

$$\mathbb{E}_D \left[X(Y^T)_{:,i} (Y)_{i,:} X^T \right] = t_1 I_{d^2}, \quad \mathbb{E}_D \left[X(Y^T)_{:,i} (\hat{W}_D)_{i,:} \right] = t_2 I_{d^2},$$

where $Y_{i,:}$ denotes the i-th row and $Y_{:,i}$ denotes the i-th column of Y. Moreover, for any i, by setting

$$\lambda_i = \frac{\mathbb{E}_D (\hat{W}_D)_{i,:} X (Y^T)_{:,i}}{\mathbb{E}_D (Y)_{i,:} X^T X (Y^T)_{:,i}},$$

it holds that

$$\mathbb{E}_D \left[\lambda_i X(Y^T)_{:,i} (Y)_{i,:} X^T - X(Y^T)_{:,i} (\hat{W}_D)_{i,:} \right] = \mathbf{0}.$$

Lemma 4. *There exists a constant $C_3 > 0$ which is independent of W, M, such that*

$$\tilde{L}(\tilde{W}, \tilde{M}) = C_3 + \mathbb{E}_D \left\| \Lambda YX^T - h(\tilde{W}, \tilde{M}) \right\|_F^2 ,$$

where $\Lambda = \mathrm{diag}\{\lambda_1, \cdots, \lambda_d\}$ and

$$\lambda_i = \frac{\mathbb{E}_D (\hat{W}_D)_{i,:} X (Y^T)_{:,i}}{\mathbb{E}_D (Y)_{i,:} X^T X (Y^T)_{:,i}}.$$

Proof. We denote $\tilde{L}'(W, M) = \mathbb{E}_D \left\| \Lambda Y X^T - h(\tilde{W}, \tilde{M}) \right\|_F^2$ and $G'_D = \begin{pmatrix} & XY^T \\ YX^T & \end{pmatrix}$ for simplicity. Our goal is to show that

$$\nabla_{(\tilde{W},\tilde{M})} \tilde{L}(\tilde{W}, \tilde{M}) = \nabla_{(\tilde{W},\tilde{M})} \tilde{L}'(\tilde{W}, \tilde{M}).$$

We first consider the gradient with respect to $\tilde{W}^1$:

$$\nabla_{\tilde{W}^1} \tilde{L}(\tilde{W}, \tilde{M}) = 2\mathbb{E}_D \left[(h(\tilde{W}, \tilde{M}) - \hat{W}_D)(\tilde{M}^1)^\top G'_D \right],$$
$$\nabla_{\tilde{W}^1} \tilde{L}'(\tilde{W}, \tilde{M}) = 2\mathbb{E}_D \left[(h(\tilde{W}, \tilde{M}) - \Lambda Y X^T)(\tilde{M}^1)^\top G'_D \right].$$

Thus it suffices to prove

$$\mathbb{E}_D \left[\hat{W}_D (\tilde{M}^1)^\top G'_D \right] = \mathbb{E}_D \left[\Lambda Y X^\top (\tilde{M}^1)^\top G'_D \right], \tag{12}$$

which breaks down into:

$$\mathbb{E}_D \left[\hat{W}_D (\tilde{M}_1^1)^\top X Y^\top \right] = \mathbb{E}_D \left[\Lambda Y X^\top (\tilde{M}_1^1)^\top X Y^\top \right], \tag{13}$$
$$\mathbb{E}_D \left[\hat{W}_D (\tilde{M}_2^1)^\top Y X^\top \right] = \mathbb{E}_D \left[\Lambda Y X^\top (\tilde{M}_2^1)^\top Y X^\top \right]. \tag{14}$$

We first prove Eq. (13). it suffices to show:

$$\text{tr}\left(\mathbb{E}_D \left[(\tilde{M}_1^1)^\top (XY^\top)_{:,j} (\hat{W}_D)_{i,:} \right] \right) = \text{tr}\left(\mathbb{E}_D \left[(\tilde{M}_1^1)^\top (XY^\top)_{:,j} (\Lambda Y X^\top)_{i,:} \right] \right), \quad \forall i, j.$$

When $i \neq j$, using the i.i.d. Gaussianity of W and ε_i, we obtain:

$$\mathbb{E}_D \left[(Y^\top)_{:,j} Y_{i,:} \mid X \right] = \mathbf{0}.$$

Thus we have

$$\mathbb{E}_D \left[(XY^\top)_{:,j} (\hat{W}_D)_{i,:} \right] = \mathbb{E}_D \left[(XY^\top)_{:,j} (\Lambda Y X^\top)_{i,:} \right], \quad \forall i \neq j.$$

When $i = j$, by Lemma 3, we also have

$$\mathbb{E}_D \left[(XY^\top)_{:,i} (\hat{W}_D)_{i,:} \right] = \mathbb{E}_D \left[(XY^\top)_{:,i} (\Lambda Y X^\top)_{i,:} \right], \quad \forall i.$$

Thus Eq. (13) holds.

For Eq. (14), it is equivalent to

$$\mathbb{E}_D \left[(\hat{W}_D)_{i,:} (\tilde{M}_2^1)^\top Y X^\top \right] = \mathbb{E}_D \left[(\Lambda Y X^\top)_{i,:} (\tilde{M}_2^1)^\top Y X^\top \right], \quad \forall i,$$

which can be further written as

$$\mathbb{E}_D \left[(\hat{W}_D)_{i,:} \sum_{j=1}^{d} ((\tilde{M}_2^1)^\top)_{:,j} (YX^\top)_{j,:} \right] = \mathbb{E}_D \left[(\Lambda Y X^\top)_{i,:} \sum_{j=1}^{d} ((\tilde{M}_2^1)^\top)_{:,j} (YX^\top)_{j,:} \right], \quad \forall i.$$

By the commutativity of the dot product, the above expressions can be rearranged as

$$\mathbb{E}_D \left[\sum_{j=1}^{d} (\tilde{M}_2^1)_{j,:} (\hat{W}_D^\top)_{:,i} (YX^\top)_{j,:} \right] = \mathbb{E}_D \left[\sum_{j=1}^{d} (\tilde{M}_2^1)_{j,:} (XY^\top \Lambda)_{:,i} (YX^\top)_{j,:} \right].$$

From the above discussion, we obtain

$$\mathbb{E}_D \left[(\hat{W}_D^\top)_{:,i} (YX^\top)_{j,:} \right] = \mathbb{E}_D \left[(XY^\top \Lambda)_{:,i} (YX^\top)_{j,:} \right], \quad \forall i, j,$$

which completes the proof of Eq. (14).

It remains to show that $\nabla_{\tilde{M}^1} \tilde{L}(\tilde{W}, \tilde{M}) = \nabla_{\tilde{M}^1} \tilde{L}'(\tilde{W}, \tilde{M})$. Similarly, this is equivalent to showing

$$\mathbb{E}_D \left[(G'_D)^\top (\tilde{W}^1)^\top \hat{W}_D \right] = \mathbb{E}_D \left[(G'_D)^\top (\tilde{W}^1)^\top \Lambda Y X^\top \right].$$

This can be shown using essentially the same technique as above. In particular, by setting $\tilde{W} = \mathbf{0}$, we have

$$C_3 = \mathbb{E}_D \left\| \hat{W}_D \right\|_F^2 - \mathbb{E}_D \left\| \Lambda Y X^\top \right\|_F^2.$$

□

We now turn back to the proof of Theorem 1.

Proof of Theorem 1. By the definition of loss of standard MHA Transformer and SkipV1Former in Eq. (5) and (6) and the form of $\tilde{L}(\tilde{W}, \tilde{M})$ in Eq. (11), we immediately obtain

$$\min_{A,B,W,M} \mathbb{E}_D \left\| \hat{W}_D - N_3'(X,Y) \right\|_F^2 \geq \min_{\tilde{W},\tilde{M}} \tilde{L}(\tilde{W}, \tilde{M}).$$

On the other hand, when

$$A = I, B = \mathbf{0}, W^1 = -\frac{1}{2}\Lambda, W^2 = \Lambda, M^1 = I, M^2 = I,$$

it follows from Eq. (10) that

$$N_1'(X) = \mathbf{0}, N_2'(Y) = \mathbf{0}, N_3'(X,Y) = \Lambda Y X^\top.$$

Therefore, from Lemma 4, we know that

$$\min_{A,B,W,M} L_2(A,B,W,M) = C + C_3.$$

For the MHA Transformer, when $a = d$, implying $B = \mathbf{0}$, we can conclude from Lemma 2 that

$$L_1(A,B,W,M) \geq C + \mathbb{E}_D \left\| \hat{W}_D \right\|_F^2 = C + C_3 + \mathbb{E}_D \left\| \Lambda Y X^\top \right\|_F^2.$$

When $a < d$, noting from the definition that $M^h = W_{QK}^h \begin{pmatrix} A \\ \mathbf{0} \end{pmatrix}$, the rank of $N_3(X,Y)$ is at most a. Moreover, by Lemma 4 and the fact that $N_3(X,Y)$ is a special case of $h(\tilde{W}, \tilde{M})$, it holds

$$\begin{aligned} \mathbb{E}_D \left\| \hat{W}_D - N_3(X,Y) \right\| &= C_3 + \mathbb{E}_D \left\| \Lambda Y X^\top - N_3(X,Y) \right\| \\ &\geq C_3 + \mathbb{E}_D \| \Lambda Y X^\top - R_a(\Lambda Y X^\top) \|_F^2, \end{aligned}$$

where $R_a(\Lambda Y X^\top)$ denotes the best rank-a approximation to $\Lambda Y X^\top$ under the Frobenius norm. Denote by $c = \mathbb{E}_D \| \Lambda Y X^\top - R_a(\Lambda Y X^\top) \|_F^2$, which is a constant independent of A, B, W, M. Since $C_2(A,B,W,M) > 0$, we have

$$L_2(A,B,W,M) \geq C + C_3 + c = L_2'(A,B,W,M) + c.$$

It remains to show that $c > 0$. First, we show that $|\lambda_i| > 0$. Recall that $\hat{W}_D = Y X^\top (X X^\top + \sigma^2 I)^{-1}$, so we have

$$\begin{aligned} &\mathbb{E}_D \left[(\hat{W}_D)_{i,:} X (Y^\top)_{:,i} \right] = \mathbb{E}_D \left[Y_{i,:} X^\top (X X^\top + \sigma^2 I)^{-1} X (Y^\top)_{:,i} \right], \\ &= \mathbb{E}_D \left[W_{i,:} X X^\top (X X^\top + \sigma^2 I)^{-1} X X^\top (W^\top)_{:,i} \right] + \mathbb{E}_D \left[\varepsilon_{i,:} X^\top (X X^\top + \sigma^2 I)^{-1} X (\varepsilon^\top)_{:,i} \right]. \end{aligned}$$

By diagonalizing $X X^\top$, one can show that

$$X X^\top (X X^\top + \sigma^2 I)^{-1} X X^\top \succeq X X^\top - \sigma^2 I.$$

Thus, we can derive

$$\mathbb{E}_X \left[X X^\top (X X^\top + \sigma^2 I)^{-1} X X^\top \right] \succeq \mathbb{E}_X [X X^\top - \sigma^2 I] = (d - \sigma^2) I.$$

We also have $X^\top (X X^\top + \sigma^2 I)^{-1} X \succeq \mathbf{0}$. Combining these results, we conclude that $|\lambda_i| > 0$. Now, since Λ is a full-rank matrix, we obtain

$$\mathbb{E}_D \| \Lambda Y X^\top - R_a(\Lambda Y X^\top) \|_F^2 \geq \min_i |\lambda_i|^2 \cdot \mathbb{E}_D \| Y X^\top - R_a(Y X^\top) \|_F^2.$$

By the Eckart-Young theorem [51], we have

$$\mathbb{E}_D \| Y X^\top - R_a(Y X^\top) \|_F^2 \geq \mathbb{E}_D \left| \sum_{i=a+1}^{d} \sigma_i (Y X^\top) \right|^2 \geq \mathbb{E}_D \left[\sigma_d^2 (Y X^\top) \right],$$

where $\sigma_i(YX^\top)$ denotes the i-th singular value of $YX^\top$. Since $YX^\top = WXX^\top + \varepsilon X^\top$, by Weyl's inequality, we further have

$$\left|\sigma_d(YX^\top) - \sigma_d(W^*XX^\top)\right| \leq \|\varepsilon X\|_2.$$

For $\sigma_d(W^*XX^\top)$, since $\sigma_d(AB) \geq \sigma_d(A)\sigma_d(B)$, we have

$$\sigma_d(W^*XX^\top) \geq \sigma_d(W^*)\sigma_d^2(X).$$

By Edelman's Theorem [52], for $X \sim \mathcal{N}(\mathbf{0}, I_{d^2})$, it holds that $\sigma_d(X) \sim \Theta\left(\frac{1}{\sqrt{d}}\right)$ when d is large. Thus, we have

$$\sigma_d(W^*XX^\top) \geq \sigma_d(W^*)\Omega\left(d^{-1}\right),$$

with high probability. Since $W \sim (U, \sigma I_{d^2})$, from the assumption that $\sigma_d(W_0) > 2\sqrt{d}\sigma$, we have

$$\mathbb{E}_D\left[\sigma_d(W^*XX^\top) - \|\varepsilon X\|_2\right] > 0.$$

Combining all the above results, we have shown that $c > 0$, thus completing the proof.

□

A.2 Discussions

In this section, we discuss the implications and relations to the analysis in other works of our theoretical findings. A high-level basis of our analysis centers on the interplay between Transformer architecture and the tasks it solves, in particular, auto-regressive tasks. Appendix C.6 preliminarily shows that SkipV1Former fails to boost performance on non-autoregressive tasks, indirectly support its design's focus on auto-regressive. In addition, the importance of the first layer is also confirmed in [53]. They similarly attribute in-context learning to a two-phase process: the first layer preprocesses context examples, while deeper layers perform iterative optimization steps.

In another related work, Zhou et al. [25] explain ResFormer's (akin to our skip connection with first-layer Values) gains via its ability in alleviating attention concentration in multi-head attention. While it is not clear whether there is a theoretical connection between their explanations and our analysis, Zhou et al. also confirm first-layer information loss, which is consistent with our analysis of copying-induced compression.

Due to the essential difficulty in analyzing the behavior of multi-layer Transformers in ICL [41], we focus on a simplified two-layer model in Theorem 2-a tractable yet still instructive framework. If assuming that multi-layer Transformer performs one gradient descent step each layer, our analysis can be generalized to more layers by using the same proof technique in Theorem 2. Furthermore, a linear probe experiment on deeper models is conducted in Appendix C.1, providing empirical validation of our analysis.

B Details of Experiments in Section 6

B.1 GPT-2 Series

Pretraining. We provide implementation details of our GPT-2 pretraining setup, following the training framework in [7]. Table 3 presents the main hyperparameters of the model and optimizer used in training. The hidden dimension of the FFN is set as $4\times$ the embedding size. All the models are trained using BF16 format and AdamW optimizer [54] with $\beta_1 = 0.9$, $\beta_2 = 0.95$ and weight decay 0.1. We adopt a warmup ratio of 10% and a cosine annealing schedule with a decay factor of 10% of the peak learning rate. The batchsize is 120 and the sequence length is 1024. We also use dropout as 0.2 and flash attention [55]. The experiments are conducted on 6×48 GB A6000 GPUs.

The architectures used in our experiments (DenseFormer, YOCO, CLA) are as follows:

- **DenseFormer**: DenseFormer enhances Transformer efficiency by introducing Depth Weighted Averaging (DWA) after each block. This mechanism computes a weighted average of the current and past representations, allowing the model to achieve lower perplexity without increasing its size.

Params	Embed	Heads	Layers	Steps	Data Amount	Peak LR
125M	768	12	12	40K	5B	1e-3
200M	1024	16	12	40K	5B	1e-3
355M	1024	16	24	40K	5B	1e-3
550M	1200	20	28	40K	5B	6e-4

Table 3: Hyperparameters of GPT-2 models in pretraining. "Data Amount" refers to the total number of tokens used during pretraining.

- **YOCO (You Only Cache Once)**: YOCO proposes a decoder-decoder architecture that caches key-value pairs only once. It consists of a self-decoder and a cross-decoder, where the self-decoder computes the first $\frac{L}{2}$ layers using efficient attention and the cross-decoder computes the rest $\frac{L}{2}$ layers by replacing the K, V in each of last $\frac{L}{2}$ with $\frac{L}{2}$'s K, V.
- **CLA (Cross-Layer Attention)**: CLA reduces the size of the key-value cache in Transformers by sharing Keys and Values for every l adjacent layers. l is typically set as 2 or 3.

To maintain the same KV-cache saving regime, we consider V-only YOCO, which does not incorporate efficient attention and only reuses the value in the last $\frac{L}{2}$ layers, and V-only CLA, which shares the value across every two adjacent layers, achieving a 25% reduction in KV cache size compared to the baseline.

Uptraining. For uptraining GPT2-125M to GPT2-355M models, we perform a grid search over learning rates {8e-5, 1e-4, 1.5e-4, 2e-4}, where 1e-4 is the final learning rate of our pretraining. Among these, a learning rate of 1.5e-4 yields the best performance consistently across all three model sizes. Dropout is disabled during uptraining, while all other hyperparameters remain consistent with the pretraining configuration. To initialize the uptrained models, we also experiment with several strategies for converting the pretrained checkpoints:

- **Mean VO:** Apply average pooling over every two head projections and their corresponding columns in W_O, and zero out the remaining columns.
- **Top V:** Select the H' rows with the largest norm of head projections W_V to be the new head projections.
- **Top VO:** Select the H' head projections in W_V and the H' output columns in W_O with the highest norms.
- **SVD:** Construct a best H'-rank approximation to the original $W_O W_V$ using SVD.

All the above approaches are conducted on every layer beyond the first. Empirically, all of the above strategies are outperformed by our method introduced in Section C.3, as evidenced by their higher initial losses. The comparisons of the converted checkpoints' initial loss are shown in Figure 9.

B.2 LlaMA Series

Pretraining. We adopt the training framework from [56] and provide the following details regarding the models and hyperparameters. Table 4 summarizes the key hyperparameters of the models and optimizers used during training. All the models are trained using BF16 format and AdamW optimizer with $\beta_1 = 0.9$, $\beta_2 = 0.95$ and no dropout. For the 60M - 350M models, we apply no weight decay and gradient clipping, with a peak learning rate 2e-3. For the 1B and 3B models, we set weight decay to 0.1 and gradient clipping to 1.0, with a peak learning rate of 1e-3 and 5e-4, respectively. A warmup ratio of 10% is used, along with a cosine annealing schedule decaying to 10% of the peak learning rate. The batchsize is 512 and sequence length is 1024 for all models. We also use Rotary Positional Embedding (RoPE) [57] and flash attention. The experiments are conducted on 8×80 GB A800 GPUs.

We tune the learning rate from a set {2e-3, 1e-3, 5e-4} for all models and choose the best learning rate based on the validation loss of the baseline model. We observe that the influence of hyperparameters on SkipV1Former is nearly identical to that on the standard MHA Transformer.

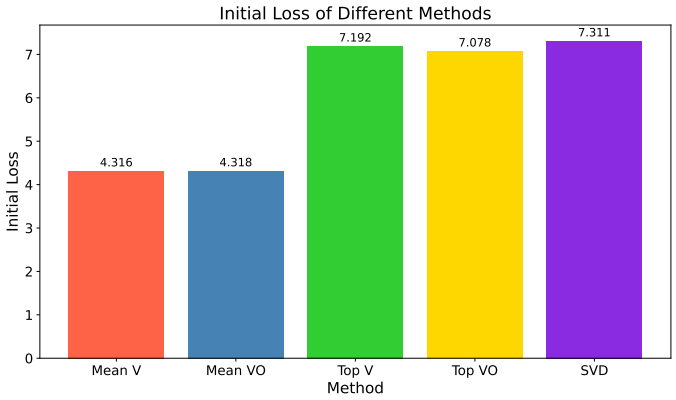


Figure 9: Comparison of initial loss values across different methods. The "Mean V" method corresponds to our baseline strategy described in the main text.

Params	Hidden	Intermediate	Heads	Layers	Steps	Data Amount	Peak LR
60M	512	1376	8	8	2.5K	1.3B	2e-3
130M	768	2048	12	12	5K	2.6B	2e-3
350M	1024	2736	16	24	15K	7.8B	2e-3
1B	2048	5461	32	24	25K	13.1B	1e-3
3B	2560	6848	32	32	30K	15.7B	5e-4

Table 4: Hyperparameters of LlaMA models in pretraining. "Data Amount" refers to the total number of tokens used during pretraining.

Combining with GQA and MLA. We first provide a brief introduction to GQA and MLA. GQA divides the query heads into G groups. Each group shares a single KV pair, reducing memory usage while maintaining performance. Mathematically, for each group g, the attention output is computed as:

$$\text{head}_{i,g} = \text{Attention}(W_g^Q Q_i, W_g^K K, W_g^V V),$$

where Q_i is the i-th query head, W_g^Q, W_g^K, W_g^V are the projection matrices for the g-th group, K and V are the shared Key and Value for the group. The final output of GQA is computed in the same manner as that of MHA Transformer.

MLA introduces a low-rank compression of the Key and Value to reduce the memory footprint of the KV cache during inference. Instead of caching the full Keys and Values, MLA projects them into lower-dimensional latent spaces. Mathematically, let $X \in \mathbb{R}^{d\times n}$ be the input of an MLA layer. The inference of the layer can be expressed as

$$\begin{aligned} C^{KV} &= W^{DKV} X, \\ K^C &= W^{UK} C^{KV}, \\ K^R &= \text{RoPE}(W^{KR} X), \\ K &= \left[K^R, K^C\right], \\ V^C &= W^{UV} C^{KV}, \end{aligned}$$

where we omit the splitting of multi-heads. Here, $C^{KV} \in \mathbb{R}^{d_c\times n}$ is the compressed latent tensor for Keys and Values; $d_c \ll d$ indicates the KV compression dimension; $W^{DKV} \in \mathbb{R}^{d_c\times d}$ denotes the down-projection matrix; $W^{UK}, W^{UV} \in \mathbb{R}^{d\times d_c}$ are the up-projection matrices for the Keys and Values, respectively; $W^{KR} \in \mathbb{R}^{d_R\times d}$ is the matrix used to produce the decoupled key that carries Rotary Positional Embedding (RoPE); and $[\cdot,\cdot]$ dentoes concatenation. In MLA, only the C^{KV} and K^R need to be cached during generation.

We pretrain Base-GQA and Base-MLA, as well as their SKipV1Former conterparts, on LlaMA 350M on OpenWebText2 dataset. The hyperparameters of optimizers are the same as those used in training GPT2-355M. In the experiments, GQA models share the same keys and values between every two heads for all layers, i.e., $G = \frac{H}{2}$. MLA models adopt $d_c = 256$ and $d_R = 32$.

C Additional Experiments

C.1 Linear Probe

In this section, we validate our theoretical findings from Section 4 by examining the mesa-optimization behavior in Transformers using linear probes [58]. We follow the methodology outlined in [14, 42]. Specifically, we extract the output from each layer of a pretrained GPT2-125M model and train a linear probe on top. The probe consists of a layer normalization followed by a linear classification head. The learning rate is tuned over the set {1e-4, 2e-4, 3e-4}, and training is conducted for 4000 steps, with all other hyperparameters remaining consistent with those used during pretraining.

Figure 10 illustrates the validation loss of the probe across each layer. For both the baseline model and SkipV1Former, the probe loss decreases monotonically with layer depth, indicating progressively refined internal representations. The trend can be roughly divided into two phases:

- **Layers 0–6**: In these early layers, the probe loss fluctuates between the base and SkipV1Former models. This behavior suggests that the shallow layers are transforming the input into representations conducive to mesa-optimization [59].
- **Layers 7–11**: In these deeper layers, the probe loss for SkipV1Former shows a consistently steeper downward trend compared to the baseline. This indicates that SkipV1Former has accelerated the mesa-optimization process, resulting in more rapidly improving representations.

These observations empirically support our theoretical analysis, demonstrating that SkipV1Former enhances the efficiency of mesa-optimization in deeper layers.

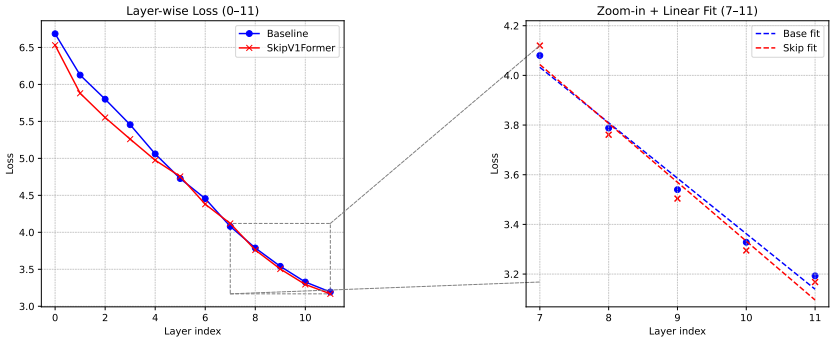


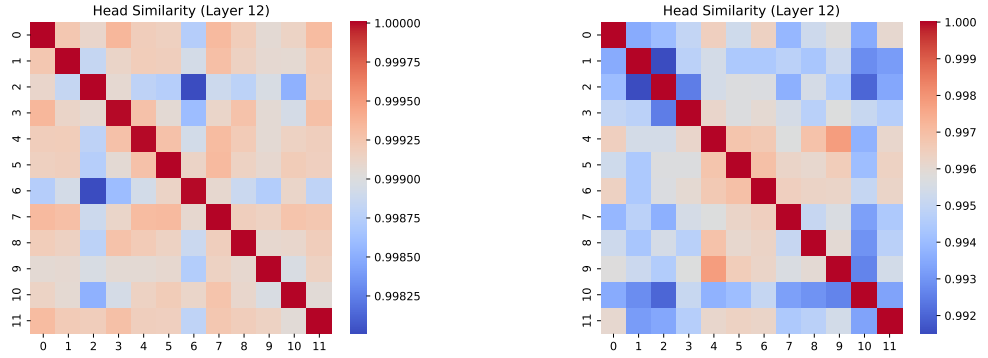
Figure 10: **Layerwise linear probe on a 12-layer GPT2 model.** We train a linear probe on the output of each layer (1–12) and plot validation loss for both the Baseline model and SkipV1Former. On the right, we zoom into layers 7–12 and overlay best-fit lines. The steeper negative slope for SkipV1Former indicates a faster decrease in probe loss—evidence that its cross-layer V reuse strengthens the model's mesa-optimization, yielding more rapidly improving representations at deeper layers.

C.2 Visualization

To further interpret how cross-layer Value skips in SkipV1Former affect attention patterns and information propagation, we visualize both head–head and token–token similarity matrices at selected layers. These visualizations reveal changes in head diversity and the degree of "oversmoothing" [60, 61] across layers.

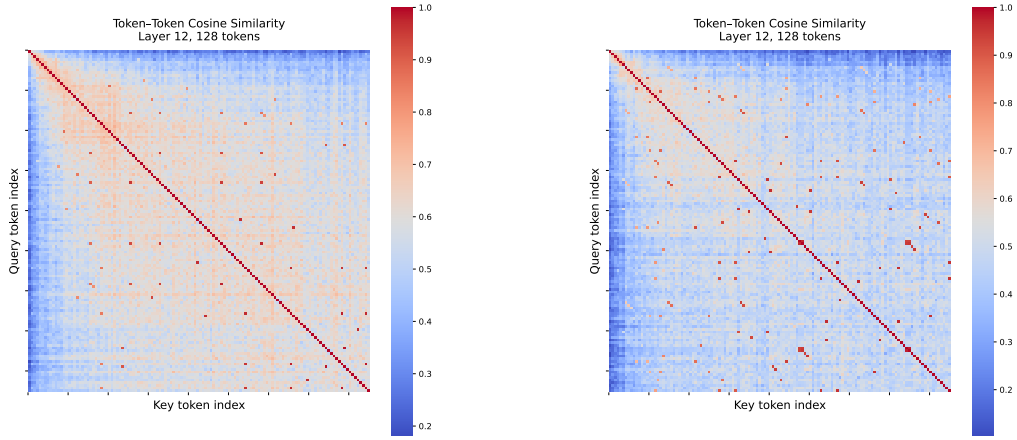
Figure 11 shows that SkipV1Former exhibits lower inter-head similarity, indicating higher head diversity. This can be attributed to the injection of uncompressed first-layer Values into deeper layers, which promotes the diversity of Value in deeper layers. Meanwhile, Figure 12 shows that, apart from a few tokens, SkipV1Former reduces the overall token similarity compared to the baseline, alleviating the oversmoothing effect. By supplying deeper layers with original first-layer Values, tokens are less dependent on copying redundant information from neighboring positions, thus preserving more distinct features.

In summary, these visualizations highlight that SkipV1Former's cross-layer Value reuse promotes greater head specialization and mitigates representation collapse across tokens—key factors in its improved model representation capability.



(a) Baseline, Layer 12. (b) SkipV1Former, Layer 12.

Figure 11: Head–head cosine similarity at layer 12, comparing Baseline and SkipV1Former.



(a) Baseline, Layer 12. (b) SkipV1Former, Layer 12.

Figure 12: Token–token cosine similarity at layer 12, comparing Baseline and SkipV1Former.

C.3 Downstream Evaluation

GPT2-Series. We assess the performance of our pretrained GPT-2 models across several standard downstream tasks, including HellaSwag, ARC-Challenge, ARC-Easy, PIQA, Winogrande, OBQA, and SciQ. The results are presented in Tables 5 to 8. Notably, SkipV1Former and ResFormer models consistently achieve the highest average accuracy across various model scales, aligning with their performance during pretraining.

LlaMA-Series. Similarly, we evaluate the 60M to 1B parameter LLaMA models on downstream tasks such as ARC-Challenge, ARC-Easy, BoolQ, HellaSwag, OBQA, PIQA, RTE, SciQ, and Winogrande. As detailed in Table 9, SkipV1Former consistently outperforms the baseline models, demonstrating improved average accuracy across these tasks.

Table 5: Zero-shot accuracy of six GPT2-125Ms variants across seven benchmark tasks. "Avg." reports the mean accuracy over all tasks. Best performance per column is in bold.

Model	HellaSwag	ARC-C	ARC-E	PIQA	Winogrande	Obqa	Sciq	Avg.
Baseline	27.2	17.5	40.9	60.1	51.0	14.6	**67.7**	39.9
SkipV1Former	**27.3**	18.0	40.9	60.1	**51.5**	15.0	67.6	**40.1**
ResFormer	**27.3**	18.2	**42.9**	**60.2**	50.5	14.2	67.2	**40.1**
DenseFormer	**27.3**	**18.6**	40.7	59.7	51.1	**15.8**	65.3	39.8
YOCO	27.2	17.6	39.4	59.6	52.0	14.4	66.2	39.5
CLA	27.2	19.1	39.9	59.4	49.3	14.4	67.0	39.5

Table 6: Zero-shot accuracy of six GPT2-200Ms variants across seven benchmark tasks. "Avg." reports the mean accuracy over all tasks. Best performance per column is in bold.

Model	HellaSwag	ARC-C	ARC-E	PIQA	Winogrande	Obqa	Sciq	Avg.
Baseline	27.6	**18.9**	42.1	61.4	50.4	13.8	69.2	40.5
SkipV1Former	**28.0**	17.7	**43.7**	60.1	49.0	14.8	**72.2**	40.8
ResFormer	27.9	18.6	42.0	**61.8**	51.2	**16.4**	69.6	**41.1**
DenseFormer	27.6	18.5	41.2	60.6	51.3	16.2	66.8	40.3
YOCO	27.6	18.3	41.4	60.3	**51.5**	16.0	69.3	40.6
CLA	27.5	17.7	40.7	60.2	50.7	15.2	66.9	39.8

Table 7: Zero-shot accuracy of six GPT2-355M variants across seven benchmark tasks. "Avg." reports the mean accuracy over all tasks. Best performance per column is in bold.

Model	HellaSwag	ARC-C	ARC-E	PIQA	Winogrande	Obqa	Sciq	Avg.
Baseline	28.6	**21.0**	42.2	61.5	51.3	**16.6**	71.6	41.8
SkipV1Former	**29.1**	18.9	**43.6**	**62.6**	**52.5**	15.8	**73.5**	**42.3**
ResFormer	28.8	19.8	42.5	62.2	50.9	14.8	71.8	41.5
DenseFormer	28.7	19.7	44.4	61.3	51.5	16.4	70.7	41.8
YOCO	28.5	18.8	42.4	61.4	51.0	15.4	68.6	40.9
CLA	28.5	19.4	41.7	61.3	51.0	15.8	69.3	41.0

Table 8: Zero-shot accuracy of six GPT2-550Ms variants across seven benchmark tasks. "Avg." reports the mean accuracy over all tasks. Best performance per column is in bold.

Model	HellaSwag	ARC-C	ARC-E	PIQA	Winogrande	Obqa	Sciq	Avg.
Baseline	29.5	19.9	46.9	62.8	51.1	16.6	72.4	42.7
SkipV1Former	29.6	18.5	46.1	62.7	51.4	**17.6**	**73.9**	42.8
ResFormer	**30.1**	19.3	**47.1**	**63.7**	**52.2**	17.0	73.4	**43.2**
DenseFormer	29.4	**20.6**	44.2	62.2	49.8	15.8	72.7	42.1
YOCO	29.2	19.7	45.0	62.2	50.5	15.0	71.5	41.9
CLA	28.8	19.0	43.2	62.1	51.5	15.8	72.1	41.8

Table 9: Test accuracies (%) of 60M - 1B scale models on downstream tasks, with overall average.

Model	ARC-C	ARC-E	BoolQ	Hella	OBQA	PIQA	RTE	SciQ	Winogr	Avg
Baseline-1B	19.3	**44.5**	**60.2**	31.0	17.2	66.3	**53.4**	71.6	**52.0**	46.2
SkipV1Former-1B	19.3	44.1	59.6	**31.2**	**17.4**	**66.9**	52.3	**73.8**	50.9	46.2
Baseline-350M	19.7	**45.1**	**59.4**	30.1	16.6	64.3	50.9	71.8	51.4	45.5
SkipV1Former-350M	**20.8**	44.9	53.0	**30.9**	**18.0**	**66.3**	**52.7**	**74.5**	**51.5**	**45.8**
Baseline-130M	**19.4**	37.1	50.3	27.2	**16.0**	60.9	49.8	65.6	**52.0**	42.0
SkipV1Former-130M	17.8	**39.3**	**61.3**	**27.7**	14.8	**61.9**	**53.8**	**68.5**	49.8	**43.9**
Baseline-60M	**17.8**	33.0	45.3	26.2	**13.6**	**59.3**	**59.2**	58.8	50.9	40.5
SkipV1Former-60M	16.7	33.0	**60.1**	**26.6**	12.8	58.9	52.3	**64.3**	**51.0**	**41.7**

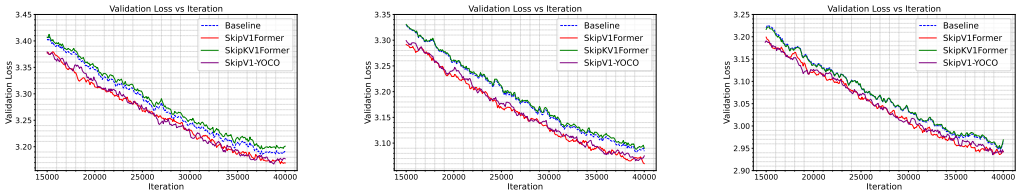
C.4 Skip Connections with both K and V

In this section, we investigate methods to further reduce the Key-Value (KV) cache size by using skip connections on both Keys and Values. A straightforward approach is to reuse the first layer's K and V in all subsequent layers via skip connections. We term this architecture as SkipKV1Former. Additionally, we propose SkipV1-YOCO, which combines the Keys sharing mechanism in YOCO [15] (see Appendix B.1) with our skip connection approach for the first Value in SkipV1Former. Specifically, the first $\frac{L}{2}$ layers of SKipV1-YOCO are the same as those in SkipV1Former, while the rest $\frac{L}{2}$ layers computes attention by:

$$\text{Attn}(X) = X + \sum_{h=1}^{H'} W_O^h V^h \text{softmax}\left(\left(K_{L/2}^h\right)^\top Q^h\right) + \sum_{H'+1}^{H} W_O^h V_1^h \text{softmax}\left(\left(K_{L/2}^h\right)^\top Q^h\right).$$

Both SkipKV1Former and SkipV1-YOCO reduce the KV cache size for approximately 50%. We pretrain SkipKV1Former and SkipV1-YOCO on GPT2-125M to GPT2-355M using the same hyper-parameter settings as in our GPT2 pretraining experiments.

Figure 13 illustrates the performance of these models across three different scales. Both SkipKV1Former and SkipV1-YOCO are outperformed by SkipV1Former, indicating that skip connections on Keys may lead to performance degradation. On the other hand, SkipV1-YOCO shows only a slight performance drop compared to SkipV1Former and still outperforms the baseline model, whereas SkipKV1Former exhibits inferior performance even compared to the baseline model. The relatively strong performance of SkipV1-YOCO suggests that selective reuse of Keys (as in YOCO) may mitigate performance degradation, pointing to a promising direction for further KV cache reduction.



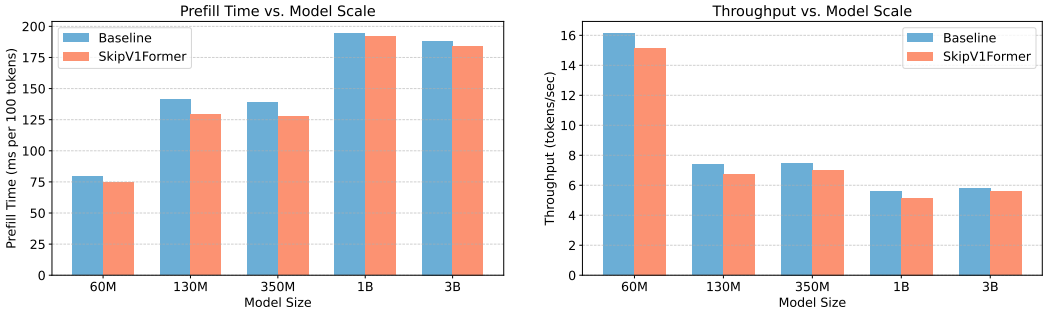
(a) GPT2-125M Model (b) GPT2-200M Model (c) GPT2-355M Model

Figure 13: Validation loss over training iterations for GPT2-125M, GPT2-200M, and GPT2-355M models, comparing SkipV1-YOCO and SkipKV1Former with the MHA baseline (blue line) and SkipV1Former (red line).

C.5 Prefill Time and Throughput

In Section 6.3, we focus on KV-cache savings of SkipV1Former. Here, we further evaluate the inference-stage performance by measuring two complementary metrics: prefill time (the time to do the initial key–value cache fill for a given number of tokens) and throughput (steady-state token generation speed using cached KV states). Figure 14 presents these results for both the baseline MHA Transformer and SkipV1Former across 60M-3B LlaMA models.

Figure 14a shows the time (in milliseconds) to process the first 100 tokens (the "prefill" stage) for each model. SkipV1Former's prefill step is faster at every scale, because it computes only half as many value projections (W_V) per layer from the second block onward. This directly halves the projection workload, translating into a 5–8 ms saving per 100 tokens. Such acceleration has also been observed in the training process. However, Figure 14b reports steady-state decoding throughput measured in tokens per second using cached KV states. SkipV1Former incurs a modest 5 % throughput drop relative to the baseline. This overhead stems from the per-head insertion of first-layer values into the cached representations on each generation step—head-level stitching followed by token-level merge—offsetting some of the projection savings. We believe this overhead could be further reduced by optimizing the underlying kernels and we leave this for future work.



(a) Prefill time per 100 tokens (ms). Lower is better.

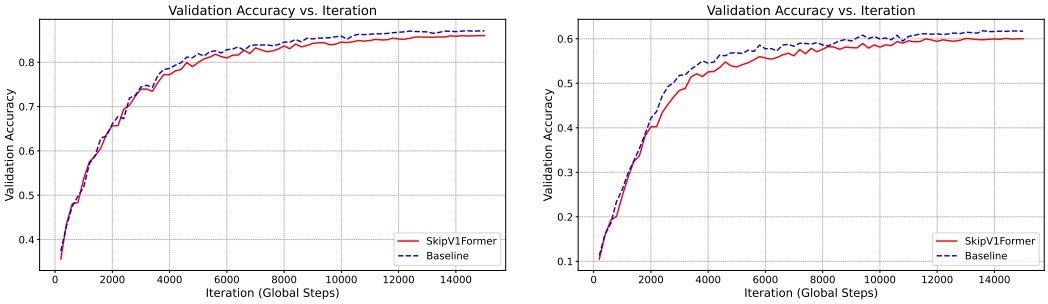
(b) Throughput (tokens/sec). Higher is better.

Figure 14: Inference benchmarking of SkipV1Former versus baseline. **(a)** SkipV1Former consistently reduces prefill time by 5–8 ms per 100 tokens across all scales, due to the halving of W_V parameters and the corresponding compute. **(b)** Throughput for SkipV1Former is approximately 5 % lower than the baseline. Although the model saves 50 % of the V-projection work, each new token requires per-head concatenation of first-layer and current cached values before the usual token-level merge—introducing overhead.

C.6 Vision Transformer

Although the design and theoretical analysis of SkipV1Former target towards auto-regressive tasks, in this section we conduct experiments on vision tasks for completeness. We train a ViT-Tiny model [62] on CIFAR-10 and CIFAR-100 from scratch to preliminarily test the performance of SkipV1Former on vision tasks. Specifically, our Vit-Tiny model has 12 layers and 3 heads per layer, with a hidden size 192 and an MLP of dimension 768. The total number of parameters is 5.5M. Though CIFAR datasets are generally considered too small for ViT [63], our comparisons between SKipV1Former and the baseline model are controlled and fair. We train the models using AdamW with $\beta_1 = 0.9, \beta_2 = 0.999$ and weight decay 0.1. The peak learning rate is 1e-3, with a 10% warmup ratio and cosine annealing that decays to 10% of the peak. We use a batch size of 1024 and train for 15000 steps, i.e., 300 epochs.

Figure 15 shows test accuracy over training on CIFAR-10 and CIFAR-100. SkipV1Former does not outperform the standard MHA Transformer. This indirectly supports our theoretical analysis, which is rooted in the mesa-optimization behavior observed in trained Transformers for auto-regressive tasks. In non-autoregressive tasks, accessing information from the first layer cannot preserve the causal structure between samples and labels. Instead, the raw features from the first layer are less processed and may disrupt the hierarchical feature extraction that vision Transformers rely on, leading to degraded performance when being injected to deeper layers. Designing an effective skip connection scheme for vision Transformers may require a deeper understanding of how information flows through the learned architecture.



(a) Accuracy per iteration on CIFAR-10.

(b) Accuracy per iteration on CIFAR-100.

Figure 15: Accuracy per iteration of the baseline versus SkipV1Former on a Vision Transformer: results on CIFAR-10 (left) and CIFAR-100 (right).

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