

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Amortization of Change in Proportionate Share of Net Pension Liability
As of and for the Year Ended June 30, 2023

Employer	State/Nonstate	FY 22 %	FY 23 %	% Diff FY22 to		\$ Diff NPL											
				FY23	FY22 to FY23	DefO23	DefI23	FY 23 R	FY 23 DO	FY 23 DI	FY 24 R	FY 24 DO	FY 24 DI	FY 25 R	FY 25 DO	FY 25 DI	FY 26 R
0100	State	0.152959%	0.151420%	-0.001539%	\$ 1,478	\$ 1,478	\$ -	\$ 453	\$ 1,025	\$ -	\$ 453	\$ 572	\$ -	\$ 453	\$ 119	\$ -	\$ 119
0200	State	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
0201	State	0.026395%	0.026132%	-0.000263%	252	252	-	77	175	-	77	98	-	77	21	-	21
0203	State	0.267861%	0.267063%	-0.000798%	766	766	-	235	531	-	235	296	-	235	61	-	61
0209	State	0.112785%	0.113423%	0.000638%	(613)	-	(613)	(188)	-	(425)	(188)	-	(237)	(188)	-	(49)	(49)
0210	State	0.671566%	0.656628%	-0.014938%	14,344	14,344	-	4,400	9,944	-	4,400	5,544	-	4,400	1,144	-	1,144
0211	State	0.290164%	0.303514%	0.013350%	(12,819)	-	(12,819)	(3,932)	-	(8,887)	(3,932)	-	(4,955)	(3,932)	-	(1,023)	(1,023)
0213	State	0.112338%	0.103358%	-0.008980%	8,623	8,623	-	2,645	5,978	-	2,645	3,333	-	2,645	688	-	688
0214	State	0.033217%	0.033496%	0.000279%	(268)	-	(268)	(82)	-	(186)	(82)	-	(104)	(82)	-	(22)	(22)
0215	State	0.024416%	0.022476%	-0.001940%	1,863	1,863	-	571	1,292	-	571	721	-	571	150	-	150
0216	State	0.025633%	0.025858%	0.000225%	(216)	-	(216)	(66)	-	(150)	(66)	-	(84)	(66)	-	(18)	(18)
0218	State	0.099065%	0.097584%	-0.001481%	1,423	1,423	-	437	986	-	437	549	-	437	112	-	112
0219	State	0.040752%	0.039462%	-0.001290%	1,239	1,239	-	380	859	-	380	479	-	380	99	-	99
0220	State	0.024737%	0.024267%	-0.000470%	452	452	-	139	313	-	139	174	-	139	35	-	35
0221	State	0.089214%	0.076027%	-0.013187%	12,662	12,662	-	3,884	8,778	-	3,884	4,894	-	3,884	1,010	-	1,010
0222	State	0.155841%	0.141806%	-0.014035%	13,477	13,477	-	4,134	9,343	-	4,134	5,209	-	4,134	1,075	-	1,075
0225	State	0.144362%	0.152151%	0.007789%	(7,479)	-	(7,479)	(2,294)	-	(5,185)	(2,294)	-	(2,891)	(2,294)	-	(597)	(597)
0228	State	0.020225%	0.017894%	-0.002331%	2,238	2,238	-	687	1,551	-	687	864	-	687	177	-	177
0231	State	0.018524%	0.017088%	-0.001436%	1,379	1,379	-	423	956	-	423	533	-	423	110	-	110
0232	State	0.009081%	0.007702%	-0.001379%	1,324	1,324	-	406	918	-	406	512	-	406	106	-	106
0233	State	0.047552%	0.048625%	0.001073%	(1,030)	-	(1,030)	(316)	-	(714)	(316)	-	(398)	(316)	-	(82)	(82)
0303	State	0.096163%	0.098295%	0.002132%	(2,047)	-	(2,047)	(628)	-	(1,419)	(628)	-	(791)	(628)	-	(163)	(163)
0304	State	0.092110%	0.096561%	0.004451%	(4,274)	-	(4,274)	(1,311)	-	(2,963)	(1,311)	-	(1,652)	(1,311)	-	(341)	(341)
0305	State	0.236773%	0.231070%	-0.005703%	5,477	5,477	-	1,680	3,797	-	1,680	2,117	-	1,680	437	-	437
0306	State	0.097778%	0.092009%	-0.005769%	5,540	5,540	-	1,699	3,841	-	1,699	2,142	-	1,699	443	-	443
0307	State	0.349874%	0.346787%	-0.003087%	2,964	2,964	-	909	2,055	-	909	1,146	-	909	237	-	237
0308	State	0.142098%	0.136825%	-0.005273%	5,063	5,063	-	1,553	3,510	-	1,553	1,957	-	1,553	404	-	404
0310	State	1.357299%	1.370993%	0.013694%	(13,149)	-	(13,149)	(4,033)	-	(9,116)	(4,033)	-	(5,083)	(4,033)	-	(1,050)	(1,050)
0311	State	0.007022%	0.007156%	0.000134%	(129)	-	(129)	(40)	-	(89)	(40)	-	(49)	(40)	-	(9)	(9)
0312	State	0.030341%	0.027789%	-0.002552%	2,451	2,451	-	752	1,699	-	752	947	-	752	195	-	195
0313	State	2.571723%	2.580282%	0.008559%	(8,219)	-	(8,219)	(2,521)	-	(5,698)	(2,521)	-	(3,177)	(2,521)	-	(656)	(656)
0314	State	0.397149%	0.388141%	-0.009008%	8,649	8,649	-	2,653	5,996	-	2,653	3,343	-	2,653	690	-	690
0315	State	0.003818%	0.003936%	0.000118%	(113)	-	(113)	(35)	-	(78)	(35)	-	(43)	(35)	-	(8)	(8)
0316	State	0.055821%	0.054494%	-0.001327%	1,274	1,274	-	391	883	-	391	492	-	391	101	-	101
0319	State	0.006488%	0.004284%	-0.002204%	2,116	2,116	-	649	1,467	-	649	818	-	649	169	-	169
0323	State	0.861691%	0.836455%	-0.025236%	24,232	24,232	-	7,433	16,799	-	7,433	9,366	-	7,433	1,933	-	1,933
0327	State	0.108285%	0.129789%	0.021504%	(20,649)	-	(20,649)	(6,334)	-	(14,315)	(6,334)	-	(7,981)	(6,334)	-	(1,647)	(1,647)
0328	State	0.010667%	0.000000%	-0.010667%	10,243	10,243	-	3,142	7,101	-	3,142	3,959	-	3,142	817	-	817
0405	State	0.000068%	0.005766%	0.005698%	(5,471)	-	(5,471)	(1,678)	-	(3,793)	(1,678)	-	(2,115)	(1,678)	-	(437)	(437)
0431	State	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
0432	State	0.229409%	0.267633%	0.038224%	(36,704)	-	(36,704)	(11,259)	-	(25,445)	(11,259)	-	(14,186)	(11,259)	-	(2,927)	(2,927)
0433	State	0.050804%	0.000000%	-0.050804%	48,784	48,784	-	14,964	33,820	-	14,964	18,856	-	14,964	3,892	-	3,892
0439	State	0.156130%	0.166348%	0.010218%	(9,811)	-	(9,811)	(3,010)	-	(6,801)	(3,010)	-	(3,791)	(3,010)	-	(781)	(781)
0441	State	0.005217%	0.005143%	-0.000074%	71	71	-	22	49	-	22	27	-	22	5	-	5
0450	State	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
0484	State	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
0486	State	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
0490	State	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
0501	State	0.016201%	0.014530%	-0.001671%	1,604	1,604	-	492	1,112	-	492	620	-	492	128	-	128
0505	State	0.020840%	0.018828%	-0.002012%	1,932	1,932	-	593	1,339	-	593	746	-	593	153	-	153
0506	State	5.136215%	5.173228%	0.037013%	(35,541)	-	(35,541)	(10,902)	-	(24,639)	(10,902)	-	(13,737)	(10,902)	-	(2,835)	(2,835)

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0507	State	0.020286%	0.017384%	-0.002902%	2,787	2,787	-	855	1,932	-	855	1,077	-	855	222	-	222
0508	State	0.087752%	0.085381%	-0.002371%	2,276	2,276	-	698	1,578	-	698	880	-	698	182	-	182
0509	State	0.002576%	0.000000%	-0.002576%	2,474	2,474	-	759	1,715	-	759	956	-	759	197	-	197
0510	State	0.045004%	0.050086%	0.005082%	(4,880)	-	(4,880)	(1,497)	-	(3,383)	(1,497)	-	(1,886)	(1,497)	-	(389)	(389)
0511	State	7.367423%	7.877818%	0.510395%	(490,097)	-	(490,097)	(150,337)	-	(339,760)	(150,337)	-	(189,423)	(150,337)	-	(39,086)	(39,086)
0601	State	0.079207%	0.090096%	0.010889%	(10,456)	-	(10,456)	(3,207)	-	(7,249)	(3,207)	-	(4,042)	(3,207)	-	(835)	(835)
0603	State	1.685649%	1.650514%	-0.035135%	33,738	33,738	-	10,349	23,389	-	10,349	13,040	-	10,349	2,691	-	2,691
0605	State	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
0606	State	0.221992%	0.241433%	0.019441%	(18,668)	-	(18,668)	(5,726)	-	(12,942)	(5,726)	-	(7,216)	(5,726)	-	(1,490)	(1,490)
0608	State	8.678831%	8.404007%	-0.274824%	263,894	263,894	-	80,949	182,945	-	80,949	101,996	-	80,949	21,047	-	21,047
0612	State	0.923836%	0.946745%	0.022909%	(21,998)	-	(21,998)	(6,748)	-	(15,250)	(6,748)	-	(8,502)	(6,748)	-	(1,754)	(1,754)
0613	State	0.398800%	0.423518%	0.024718%	(23,735)	-	(23,735)	(7,281)	-	(16,454)	(7,281)	-	(9,173)	(7,281)	-	(1,892)	(1,892)
0615	State	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
0618	State	0.079412%	0.085221%	0.005809%	(5,578)	-	(5,578)	(1,711)	-	(3,867)	(1,711)	-	(2,156)	(1,711)	-	(445)	(445)
0619	State	0.119233%	0.126932%	0.007699%	(7,393)	-	(7,393)	(2,268)	-	(5,125)	(2,268)	-	(2,857)	(2,268)	-	(589)	(589)
0620	State	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
0621	State	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
0622	State	0.115780%	0.115595%	-0.000185%	178	178	-	55	123	-	55	68	-	55	13	-	13
0623	State	0.267891%	0.285680%	0.017789%	(17,082)	-	(17,082)	(5,240)	-	(11,842)	(5,240)	-	(6,602)	(5,240)	-	(1,362)	(1,362)
0701	State	0.033043%	0.025866%	-0.007177%	6,891	6,891	-	2,114	4,777	-	2,114	2,663	-	2,114	549	-	549
0702	State	0.970535%	0.991607%	0.021072%	(20,234)	-	(20,234)	(6,207)	-	(14,027)	(6,207)	-	(7,820)	(6,207)	-	(1,613)	(1,613)
0703	State	0.025437%	0.026459%	0.001022%	(981)	-	(981)	(301)	-	(680)	(301)	-	(379)	(301)	-	(78)	(78)
0704	State	0.654323%	0.578097%	-0.076226%	73,195	73,195	-	22,452	50,743	-	22,452	28,291	-	22,452	5,839	-	5,839
0705	State	0.492790%	0.526395%	0.033605%	(32,268)	-	(32,268)	(9,898)	-	(22,370)	(9,898)	-	(12,472)	(9,898)	-	(2,574)	(2,574)
0706	State	0.009647%	0.011370%	0.001723%	(1,655)	-	(1,655)	(508)	-	(1,147)	(508)	-	(639)	(508)	-	(131)	(131)
0707	State	0.097435%	0.097205%	-0.000230%	220	220	-	67	153	-	67	86	-	67	19	-	19
0708	State	0.165197%	0.177260%	0.012063%	(11,583)	-	(11,583)	(3,553)	-	(8,030)	(3,553)	-	(4,477)	(3,553)	-	(924)	(924)
0709	State	0.017614%	0.020915%	0.003301%	(3,170)	-	(3,170)	(972)	-	(2,198)	(972)	-	(1,226)	(972)	-	(254)	(254)
0802	State	1.256207%	1.521185%	0.264978%	(254,440)	-	(254,440)	(78,049)	-	(176,391)	(78,049)	-	(98,342)	(78,049)	-	(20,293)	(20,293)
0803	State	14.821208%	14.828278%	0.007070%	(6,780)	-	(6,780)	(2,075)	-	(4,705)	(2,075)	-	(2,630)	(2,075)	-	(556)	(556)
0804	State	0.028016%	0.000000%	-0.028016%	26,902	26,902	-	8,252	18,650	-	8,252	10,398	-	8,252	2,146	-	2,146
0805	State	0.036888%	0.000004%	-0.036884%	35,418	35,418	-	10,864	24,554	-	10,864	13,690	-	10,864	2,826	-	2,826
0806	State	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
0807	State	0.003484%	0.000000%	-0.003484%	3,346	3,346	-	1,026	2,320	-	1,026	1,294	-	1,026	268	-	268
0808	State	0.001995%	0.000000%	-0.001995%	1,916	1,916	-	588	1,328	-	588	740	-	588	152	-	152
0809	State	1.168190%	1.171948%	0.003758%	(3,608)	-	(3,608)	(1,107)	-	(2,501)	(1,107)	-	(1,394)	(1,107)	-	(287)	(287)
0810	State	0.000000%	0.066775%	0.066775%	(64,119)	-	(64,119)	(19,668)	-	(44,451)	(19,668)	-	(24,783)	(19,668)	-	(5,115)	(5,115)
0901	State	0.009767%	0.008736%	-0.001031%	990	990	-	304	686	-	304	382	-	304	78	-	78
0902	State	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
0903	State	0.002795%	0.003968%	0.001173%	(1,127)	-	(1,127)	(346)	-	(781)	(346)	-	(435)	(346)	-	(89)	(89)
0904	State	0.006210%	0.006422%	0.000212%	(203)	-	(203)	(62)	-	(141)	(62)	-	(79)	(62)	-	(17)	(17)
0905	State	0.005564%	0.006218%	0.000654%	(628)	-	(628)	(193)	-	(435)	(193)	-	(242)	(193)	-	(49)	(49)
0906	State	0.017650%	0.017693%	0.000043%	(41)	-	(41)	(13)	-	(28)	(13)	-	(15)	(13)	-	(2)	(2)
0907	State	0.058262%	0.057950%	-0.000312%	299	299	-	92	207	-	92	115	-	92	23	-	23
0908	State	0.003195%	0.003576%	0.000381%	(366)	-	(366)	(112)	-	(254)	(112)	-	(142)	(112)	-	(30)	(30)
0909	State	0.007697%	0.008069%	0.000372%	(357)	-	(357)	(110)	-	(247)	(110)	-	(137)	(110)	-	(27)	(27)
0911	State	0.002017%	0.002015%	-0.000002%	2	2	-	1	1	-	1	-	-	1	-	-	-
0912	State	0.003435%	0.003422%	-0.000013%	13	13	-	4	9	-	4	5	-	4	1	-	1
0913	State	0.036977%	0.044928%	0.007951%	(7,634)	-	(7,634)	(2,342)	-	(5,292)	(2,342)	-	(2,950)	(2,342)	-	(608)	(608)
0914	State	0.003058%	0.003323%	0.000265%	(254)	-	(254)	(78)	-	(176)	(78)	-	(98)	(78)	-	(20)	(20)
0915	State	0.004875%	0.004879%	0.000004%	(4)	-	(4)	(1)	-	(3)	(1)	-	(2)	(1)	-	(1)	(1)
0917	State	0.028923%	0.030192%	0.001269%	(1,219)	-	(1,219)	(374)	-	(845)	(374)	-	(471)	(374)	-	(97)	(97)

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0918	State	0.010206%	0.010647%	0.000441%	(423)	-	(423)	(130)	-	(293)	(130)	-	(163)	(130)	-	(33)	(33)
0919	State	0.004098%	0.004144%	0.000046%	(44)	-	(44)	(13)	-	(31)	(13)	-	(18)	(13)	-	(5)	(5)
0921	State	0.016123%	0.016745%	0.000622%	(597)	-	(597)	(183)	-	(414)	(183)	-	(231)	(183)	-	(48)	(48)
0922	State	0.008643%	0.009089%	0.000446%	(428)	-	(428)	(131)	-	(297)	(131)	-	(166)	(131)	-	(35)	(35)
0923	State	0.007027%	0.007254%	0.000227%	(218)	-	(218)	(67)	-	(151)	(67)	-	(84)	(67)	-	(17)	(17)
0926	State	0.734488%	0.750996%	0.016508%	(15,851)	-	(15,851)	(4,862)	-	(10,989)	(4,862)	-	(6,127)	(4,862)	-	(1,265)	(1,265)
0927	State	0.024180%	0.020940%	-0.003240%	3,111	3,111	-	954	2,157	-	954	1,203	-	954	249	-	249
0930	State	0.005552%	0.002500%	-0.003052%	2,930	2,930	-	899	2,031	-	899	1,132	-	899	233	-	233
0932	State	1.116681%	1.124007%	0.007326%	(7,035)	-	(7,035)	(2,158)	-	(4,877)	(2,158)	-	(2,719)	(2,158)	-	(561)	(561)
0935	State	0.000909%	0.001994%	0.001085%	(1,042)	-	(1,042)	(320)	-	(722)	(320)	-	(402)	(320)	-	(82)	(82)
0938	State	0.006483%	0.006332%	-0.000151%	145	145	-	44	101	-	44	57	-	44	13	-	13
0939	State	0.004555%	0.004493%	-0.000062%	60	60	-	18	42	-	18	24	-	18	6	-	6
0941	State	0.010323%	0.000000%	-0.010323%	9,912	9,912	-	3,040	6,872	-	3,040	3,832	-	3,040	792	-	792
0943	State	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
0944	State	0.058435%	0.075616%	0.017181%	(16,498)	-	(16,498)	(5,061)	-	(11,437)	(5,061)	-	(6,376)	(5,061)	-	(1,315)	(1,315)
0945	State	0.058859%	0.059294%	0.000435%	(418)	-	(418)	(128)	-	(290)	(128)	-	(162)	(128)	-	(34)	(34)
0946	State	0.013494%	0.011297%	-0.002197%	2,109	2,109	-	647	1,462	-	647	815	-	647	168	-	168
0947	State	0.123814%	0.127835%	0.004021%	(3,861)	-	(3,861)	(1,184)	-	(2,677)	(1,184)	-	(1,493)	(1,184)	-	(309)	(309)
1200	State	0.575079%	0.579602%	0.004523%	(4,343)	-	(4,343)	(1,332)	-	(3,011)	(1,332)	-	(1,679)	(1,332)	-	(347)	(347)
1300	State	0.472421%	0.481343%	0.008922%	(8,567)	-	(8,567)	(2,628)	-	(5,939)	(2,628)	-	(3,311)	(2,628)	-	(683)	(683)
1400	State	0.868416%	0.897154%	0.028738%	(27,595)	-	(27,595)	(8,465)	-	(19,130)	(8,465)	-	(10,665)	(8,465)	-	(2,200)	(2,200)
1500	State	0.689167%	0.681617%	-0.007550%	7,249	7,249	-	2,224	5,025	-	2,224	2,801	-	2,224	577	-	577
1600	State	0.159269%	0.160072%	0.000803%	(771)	-	(771)	(237)	-	(534)	(237)	-	(297)	(237)	-	(60)	(60)
2100	State	0.170513%	0.164193%	-0.006320%	6,069	6,069	-	1,862	4,207	-	1,862	2,345	-	1,862	483	-	483
2200	State	0.215750%	0.213590%	-0.002160%	2,074	2,074	-	636	1,438	-	636	802	-	636	166	-	166
2300	State	0.337458%	0.354840%	0.017382%	(16,691)	-	(16,691)	(5,120)	-	(11,571)	(5,120)	-	(6,451)	(5,120)	-	(1,331)	(1,331)
2400	State	5.117558%	5.225830%	0.108272%	(103,966)	-	(103,966)	(31,891)	-	(72,075)	(31,891)	-	(40,184)	(31,891)	-	(8,293)	(8,293)
778000	State	0.021986%	0.000000%	-0.021986%	21,112	21,112	-	6,476	14,636	-	6,476	8,160	-	6,476	1,684	-	1,684
930100	State	0.445175%	0.402458%	-0.042717%	41,018	41,018	-	12,582	28,436	-	12,582	15,854	-	12,582	3,272	-	3,272
930200	State	0.025883%	0.032438%	0.006555%	(6,294)	-	(6,294)	(1,931)	-	(4,363)	(1,931)	-	(2,432)	(1,931)	-	(501)	(501)
990000	State	0.076818%	0.080287%	0.003469%	(3,331)	-	(3,331)	(1,022)	-	(2,309)	(1,022)	-	(1,287)	(1,022)	-	(265)	(265)
X00100	Nonstate	0.116579%	0.112224%	-0.004355%	4,182	4,182	-	1,283	2,899	-	1,283	1,616	-	1,283	333	-	333
X00200	Nonstate	0.999172%	1.058824%	0.059652%	(57,280)	-	(57,280)	(17,571)	-	(39,709)	(17,571)	-	(22,138)	(17,571)	-	(4,567)	(4,567)
X00300	Nonstate	0.132219%	0.126529%	-0.005690%	5,464	5,464	-	1,676	3,788	-	1,676	2,112	-	1,676	436	-	436
X00400	Nonstate	0.125244%	0.114300%	-0.010944%	10,508	10,508	-	3,223	7,285	-	3,223	4,062	-	3,223	839	-	839
X00500	Nonstate	0.136564%	0.133270%	-0.003294%	3,163	3,163	-	970	2,193	-	970	1,223	-	970	253	-	253
X00600	Nonstate	0.467505%	0.436971%	-0.030534%	29,319	29,319	-	8,994	20,325	-	8,994	11,331	-	8,994	2,337	-	2,337
X00700	Nonstate	0.049116%	0.048476%	-0.000640%	615	615	-	189	426	-	189	237	-	189	48	-	48
X00800	Nonstate	0.065050%	0.063009%	-0.002041%	1,960	1,960	-	601	1,359	-	601	758	-	601	157	-	157
X00900	Nonstate	0.185173%	0.174210%	-0.010963%	10,527	10,527	-	3,229	7,298	-	3,229	4,069	-	3,229	840	-	840
X01000	Nonstate	0.239072%	0.235225%	-0.003847%	3,694	3,694	-	1,133	2,561	-	1,133	1,428	-	1,133	295	-	295
X01100	Nonstate	0.035289%	0.039747%	0.004458%	(4,281)	-	(4,281)	(1,313)	-	(2,968)	(1,313)	-	(1,655)	(1,313)	-	(342)	(342)
X01200	Nonstate	0.118228%	0.111939%	-0.006289%	6,039	6,039	-	1,852	4,187	-	1,852	2,335	-	1,852	483	-	483
X01300	Nonstate	0.221664%	0.213187%	-0.008477%	8,140	8,140	-	2,497	5,643	-	2,497	3,146	-	2,497	649	-	649
X01400	Nonstate	0.221208%	0.231111%	0.009903%	(9,509)	-	(9,509)	(2,917)	-	(6,592)	(2,917)	-	(3,675)	(2,917)	-	(758)	(758)
X01500	Nonstate	0.181438%	0.171266%	-0.010172%	9,767	9,767	-	2,996	6,771	-	2,996	3,775	-	2,996	779	-	779
X01600	Nonstate	0.132920%	0.125019%	-0.007901%	7,587	7,587	-	2,327	5,260	-	2,327	2,933	-	2,327	606	-	606
X01700	Nonstate	0.681254%	0.640898%	-0.040356%	38,751	38,751	-	11,887	26,864	-	11,887	14,977	-	11,887	3,090	-	3,090
X01800	Nonstate	0.195796%	0.190075%	-0.005721%	5,493	5,493	-	1,685	3,808	-	1,685	2,123	-	1,685	438	-	438
X01900	Nonstate	0.477867%	0.468472%	-0.009395%	9,022	9,022	-	2,767	6,255	-	2,767	3,488	-	2,767	721	-	721
X02000	Nonstate	0.950260%	0.886044%	-0.064216%	61,662	61,662	-	18,915	42,747	-	18,915	23,832	-	18,915	4,917	-	4,917
X02100	Nonstate	0.150913%	0.149863%	-0.001050%	1,008	1,008	-	309	699	-	309	390	-	309	81	-	81

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Amortization of Change in Proportionate Share of Net Pension Liability
As of and for the Year Ended June 30, 2023

Employer	State/Nonstate	FY 22 %	FY 23 %	% Diff FY22 to	\$ Diff NPL	DefO23	DefI23	FY 23 R	FY 23 DO	FY 23 DI	FY 24 R	FY 24 DO	FY 24 DI	FY 25 R	FY 25 DO	FY 25 DI	FY 26 R
				FY23	FY22 to FY23												
X02200	Nonstate	0.099236%	0.092070%	-0.007166%	6,881	6,881	-	2,111	4,770	-	2,111	2,659	-	2,111	548	-	548
X02300	Nonstate	0.325528%	0.326775%	0.001247%	(1,198)	-	(1,198)	(367)	-	(831)	(367)	-	(464)	(367)	-	(97)	(97)
X02400	Nonstate	0.147912%	0.137939%	-0.009973%	9,576	9,576	-	2,937	6,639	-	2,937	3,702	-	2,937	765	-	765
X02500	Nonstate	0.391088%	0.391038%	-0.000050%	48	48	-	15	33	-	15	18	-	15	3	-	3
X02600	Nonstate	0.351382%	0.401904%	0.050522%	(48,512)	-	(48,512)	(14,881)	-	(33,631)	(14,881)	-	(18,750)	(14,881)	-	(3,869)	(3,869)
X02700	Nonstate	0.244499%	0.212317%	-0.032182%	30,903	30,903	-	9,479	21,424	-	9,479	11,945	-	9,479	2,466	-	2,466
X02800	Nonstate	0.289627%	0.281699%	-0.007928%	7,613	7,613	-	2,335	5,278	-	2,335	2,943	-	2,335	608	-	608
X02900	Nonstate	0.169989%	0.161315%	-0.008674%	8,329	8,329	-	2,555	5,774	-	2,555	3,219	-	2,555	664	-	664
X03000	Nonstate	0.133963%	0.134578%	0.000615%	(590)	-	(590)	(181)	-	(409)	(181)	-	(228)	(181)	-	(47)	(47)
X03100	Nonstate	0.706833%	0.667793%	-0.039040%	37,488	37,488	-	11,499	25,989	-	11,499	14,490	-	11,499	2,991	-	2,991
X03200	Nonstate	0.085326%	0.088957%	0.003631%	(3,486)	-	(3,486)	(1,069)	-	(2,417)	(1,069)	-	(1,348)	(1,069)	-	(279)	(279)
X03300	Nonstate	0.140604%	0.137693%	-0.002911%	2,795	2,795	-	857	1,938	-	857	1,081	-	857	224	-	224
X03400	Nonstate	0.137241%	0.136100%	-0.001141%	1,095	1,095	-	336	759	-	336	423	-	336	87	-	87
X03500	Nonstate	0.306064%	0.298526%	-0.007538%	7,238	7,238	-	2,220	5,018	-	2,220	2,798	-	2,220	578	-	578
X03600	Nonstate	0.085712%	0.087248%	0.001536%	(1,475)	-	(1,475)	(452)	-	(1,023)	(452)	-	(571)	(452)	-	(119)	(119)
X03700	Nonstate	0.109436%	0.106980%	-0.002456%	2,359	2,359	-	724	1,635	-	724	911	-	724	187	-	187
X03800	Nonstate	0.105031%	0.099641%	-0.005390%	5,175	5,175	-	1,587	3,588	-	1,587	2,001	-	1,587	414	-	414
X03900	Nonstate	0.219377%	0.204260%	-0.015117%	14,516	14,516	-	4,453	10,063	-	4,453	5,610	-	4,453	1,157	-	1,157
X04000	Nonstate	0.302221%	0.289395%	-0.012826%	12,316	12,316	-	3,778	8,538	-	3,778	4,760	-	3,778	982	-	982
X04100	Nonstate	0.415235%	0.409097%	-0.006138%	5,894	5,894	-	1,808	4,086	-	1,808	2,278	-	1,808	470	-	470
X04200	Nonstate	0.171968%	0.177905%	0.005937%	(5,700)	-	(5,700)	(1,748)	-	(3,952)	(1,748)	-	(2,204)	(1,748)	-	(456)	(456)
X04201	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X04300	Nonstate	0.092548%	0.090311%	-0.002237%	2,148	2,148	-	659	1,489	-	659	830	-	659	171	-	171
X04400	Nonstate	0.103608%	0.098613%	-0.004995%	4,796	4,796	-	1,471	3,325	-	1,471	1,854	-	1,471	383	-	383
X04500	Nonstate	0.099298%	0.105459%	0.006161%	(5,916)	-	(5,916)	(1,815)	-	(4,101)	(1,815)	-	(2,286)	(1,815)	-	(471)	(471)
X04600	Nonstate	0.103437%	0.108941%	0.005504%	(5,285)	-	(5,285)	(1,621)	-	(3,664)	(1,621)	-	(2,043)	(1,621)	-	(422)	(422)
X04700	Nonstate	0.111419%	0.108059%	-0.003360%	3,227	3,227	-	990	2,237	-	990	1,247	-	990	257	-	257
X04800	Nonstate	0.138928%	0.130343%	-0.008585%	8,244	8,244	-	2,529	5,715	-	2,529	3,186	-	2,529	657	-	657
X04900	Nonstate	0.183120%	0.179857%	-0.003263%	3,133	3,133	-	961	2,172	-	961	1,211	-	961	250	-	250
X04901	Nonstate	0.006420%	0.006379%	-0.000041%	39	39	-	12	27	-	12	15	-	12	3	-	3
X05000	Nonstate	0.206144%	0.196527%	-0.009617%	9,234	9,234	-	2,833	6,401	-	2,833	3,568	-	2,833	735	-	735
X05100	Nonstate	0.068834%	0.062210%	-0.006624%	6,360	6,360	-	1,951	4,409	-	1,951	2,458	-	1,951	507	-	507
X05200	Nonstate	0.221025%	0.212144%	-0.008881%	8,528	8,528	-	2,616	5,912	-	2,616	3,296	-	2,616	680	-	680
X05300	Nonstate	0.032619%	0.031087%	-0.001532%	1,471	1,471	-	451	1,020	-	451	569	-	451	118	-	118
X05400	Nonstate	0.416869%	0.399820%	-0.017049%	16,371	16,371	-	5,022	11,349	-	5,022	6,327	-	5,022	1,305	-	1,305
X05500	Nonstate	0.169774%	0.162449%	-0.007325%	7,034	7,034	-	2,158	4,876	-	2,158	2,718	-	2,158	560	-	560
X10100	Nonstate	0.004401%	0.004258%	-0.000143%	138	138	-	42	96	-	42	54	-	42	12	-	12
X10200	Nonstate	0.063407%	0.064505%	0.001098%	(1,055)	-	(1,055)	(324)	-	(731)	(324)	-	(407)	(324)	-	(83)	(83)
X10300	Nonstate	0.011174%	0.006466%	-0.004708%	4,521	4,521	-	1,387	3,134	-	1,387	1,747	-	1,387	360	-	360
X10400	Nonstate	0.007090%	0.006001%	-0.001089%	1,046	1,046	-	321	725	-	321	404	-	321	83	-	83
X10500	Nonstate	0.017868%	0.017158%	-0.000710%	682	682	-	209	473	-	209	264	-	209	55	-	55
X10600	Nonstate	0.103757%	0.105910%	0.002153%	(2,067)	-	(2,067)	(634)	-	(1,433)	(634)	-	(799)	(634)	-	(165)	(165)
X10800	Nonstate	0.034903%	0.037279%	0.002376%	(2,281)	-	(2,281)	(700)	-	(1,581)	(700)	-	(881)	(700)	-	(181)	(181)
X10900	Nonstate	0.012724%	0.010533%	-0.002191%	2,104	2,104	-	645	1,459	-	645	814	-	645	169	-	169
X11000	Nonstate	0.037511%	0.037508%	-0.000003%	3	3	-	1	2	-	1	1	-	1	-	-	-
X11100	Nonstate	0.006648%	0.005627%	-0.001021%	980	980	-	301	679	-	301	378	-	301	77	-	77
X11101	Nonstate	0.001890%	0.001847%	-0.000043%	41	41	-	13	28	-	13	15	-	13	2	-	2
X11200	Nonstate	0.017907%	0.011796%	-0.006111%	5,868	5,868	-	1,800	4,068	-	1,800	2,268	-	1,800	468	-	468
X11300	Nonstate	0.034086%	0.033343%	-0.000743%	714	714	-	219	495	-	219	276	-	219	57	-	57
X11400	Nonstate	0.019807%	0.017803%	-0.002004%	1,924	1,924	-	590	1,334	-	590	744	-	590	154	-	154
X11500	Nonstate	0.016777%	0.015723%	-0.001054%	1,013	1,013	-	311	702	-	311	391	-	311	80	-	80
X11600	Nonstate	0.015940%	0.014894%	-0.001046%	1,004	1,004	-	308	696	-	308	388	-	308	80	-	80

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Amortization of Change in Proportionate Share of Net Pension Liability
As of and for the Year Ended June 30, 2023

Employer	State/Nonstate	FY 22 %	FY 23 %	% Diff FY22 to		\$ Diff NPL											
				FY23	FY22 to FY23	Def023	Def123	FY 23 R	FY 23 DO	FY 23 DI	FY 24 R	FY 24 DO	FY 24 DI	FY 25 R	FY 25 DO	FY 25 DI	FY 26 R
X11700	Nonstate	0.051438%	0.052583%	0.001145%	(1,100)	-	(1,100)	(337)	-	(763)	(337)	-	(426)	(337)	-	(89)	(89)
X11800	Nonstate	0.018935%	0.010165%	-0.008770%	8,421	8,421	-	2,583	5,838	-	2,583	3,255	-	2,583	672	-	672
X11900	Nonstate	0.034236%	0.038994%	0.004758%	(4,569)	-	(4,569)	(1,402)	-	(3,167)	(1,402)	-	(1,765)	(1,402)	-	(363)	(363)
X12000	Nonstate	0.068012%	0.077660%	0.009648%	(9,264)	-	(9,264)	(2,842)	-	(6,422)	(2,842)	-	(3,580)	(2,842)	-	(738)	(738)
X12100	Nonstate	0.014592%	0.011291%	-0.003301%	3,169	3,169	-	972	2,197	-	972	1,225	-	972	253	-	253
X12200	Nonstate	0.008731%	0.010134%	0.001403%	(1,347)	-	(1,347)	(413)	-	(934)	(413)	-	(521)	(413)	-	(108)	(108)
X12300	Nonstate	0.013721%	0.020635%	0.006914%	(6,639)	-	(6,639)	(2,037)	-	(4,602)	(2,037)	-	(2,565)	(2,037)	-	(528)	(528)
X12400	Nonstate	0.007255%	0.007169%	-0.000086%	83	83	-	25	58	-	25	33	-	25	8	-	8
X12500	Nonstate	0.022703%	0.019239%	-0.003464%	3,326	3,326	-	1,020	2,306	-	1,020	1,286	-	1,020	266	-	266
X12600	Nonstate	0.017266%	0.016106%	-0.001160%	1,114	1,114	-	342	772	-	342	430	-	342	88	-	88
X12700	Nonstate	0.011248%	0.012685%	0.001437%	(1,380)	-	(1,380)	(423)	-	(957)	(423)	-	(534)	(423)	-	(111)	(111)
X12800	Nonstate	0.018515%	0.019204%	0.000689%	(662)	-	(662)	(203)	-	(459)	(203)	-	(256)	(203)	-	(53)	(53)
X12900	Nonstate	0.022576%	0.016505%	-0.006071%	5,829	5,829	-	1,788	4,041	-	1,788	2,253	-	1,788	465	-	465
X13000	Nonstate	0.023413%	0.026949%	0.003536%	(3,395)	-	(3,395)	(1,041)	-	(2,354)	(1,041)	-	(1,313)	(1,041)	-	(272)	(272)
X13100	Nonstate	0.183994%	0.189354%	0.005360%	(5,147)	-	(5,147)	(1,579)	-	(3,568)	(1,579)	-	(1,989)	(1,579)	-	(410)	(410)
X13300	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X13400	Nonstate	0.008986%	0.009165%	0.000179%	(172)	-	(172)	(53)	-	(119)	(53)	-	(66)	(53)	-	(13)	(13)
X13500	Nonstate	0.037874%	0.044857%	0.006983%	(6,705)	-	(6,705)	(2,057)	-	(4,648)	(2,057)	-	(2,591)	(2,057)	-	(534)	(534)
X13600	Nonstate	0.013915%	0.010789%	-0.003126%	3,002	3,002	-	921	2,081	-	921	1,160	-	921	239	-	239
X13800	Nonstate	0.012570%	0.010145%	-0.002425%	2,329	2,329	-	714	1,615	-	714	901	-	714	187	-	187
X13900	Nonstate	0.014994%	0.013074%	-0.001920%	1,843	1,843	-	565	1,278	-	565	713	-	565	148	-	148
X14000	Nonstate	0.008763%	0.010718%	0.001955%	(1,877)	-	(1,877)	(576)	-	(1,301)	(576)	-	(725)	(576)	-	(149)	(149)
X14100	Nonstate	0.031117%	0.030367%	-0.000750%	720	720	-	221	499	-	221	278	-	221	57	-	57
X14200	Nonstate	0.046299%	0.045855%	-0.000444%	426	426	-	131	295	-	131	164	-	131	33	-	33
X14500	Nonstate	0.011576%	0.004511%	-0.007065%	6,784	6,784	-	2,081	4,703	-	2,081	2,622	-	2,081	541	-	541
X14600	Nonstate	0.021937%	0.019309%	-0.002628%	2,523	2,523	-	774	1,749	-	774	975	-	774	201	-	201
X14700	Nonstate	0.009156%	0.007974%	-0.001182%	1,135	1,135	-	348	787	-	348	439	-	348	91	-	91
X14900	Nonstate	0.017803%	0.013067%	-0.004736%	4,548	4,548	-	1,395	3,153	-	1,395	1,758	-	1,395	363	-	363
X15000	Nonstate	0.010609%	0.009935%	-0.000674%	647	647	-	198	449	-	198	251	-	198	53	-	53
X15100	Nonstate	0.004255%	0.004814%	0.000559%	(537)	-	(537)	(165)	-	(372)	(165)	-	(207)	(165)	-	(42)	(42)
X15200	Nonstate	0.012071%	0.015961%	0.003890%	(3,735)	-	(3,735)	(1,146)	-	(2,589)	(1,146)	-	(1,443)	(1,146)	-	(297)	(297)
X15400	Nonstate	0.135720%	0.126422%	-0.009298%	8,928	8,928	-	2,739	6,189	-	2,739	3,450	-	2,739	711	-	711
X15500	Nonstate	0.018513%	0.012673%	-0.005840%	5,608	5,608	-	1,720	3,888	-	1,720	2,168	-	1,720	448	-	448
X20100	Nonstate	0.055325%	0.050670%	-0.004655%	4,470	4,470	-	1,371	3,099	-	1,371	1,728	-	1,371	357	-	357
X20200	Nonstate	0.085545%	0.090383%	0.004838%	(4,646)	-	(4,646)	(1,425)	-	(3,221)	(1,425)	-	(1,796)	(1,425)	-	(371)	(371)
X20300	Nonstate	0.004597%	0.004204%	-0.000393%	377	377	-	116	261	-	116	145	-	116	29	-	29
X20400	Nonstate	0.025345%	0.021385%	-0.003960%	3,803	3,803	-	1,167	2,636	-	1,167	1,469	-	1,167	302	-	302
X20500	Nonstate	0.071009%	0.073455%	0.002446%	(2,349)	-	(2,349)	(721)	-	(1,628)	(721)	-	(907)	(721)	-	(186)	(186)
X20600	Nonstate	0.006971%	0.007547%	0.000576%	(553)	-	(553)	(170)	-	(383)	(170)	-	(213)	(170)	-	(43)	(43)
X20601	Nonstate	0.002999%	0.002924%	-0.000075%	72	72	-	22	50	-	22	28	-	22	6	-	6
X20602	Nonstate	0.002851%	0.002716%	-0.000135%	130	130	-	40	90	-	40	50	-	40	10	-	10
X20700	Nonstate	0.009172%	0.007427%	-0.001745%	1,675	1,675	-	514	1,161	-	514	647	-	514	133	-	133
X20701	Nonstate	0.003814%	0.003981%	0.000167%	(160)	-	(160)	(49)	-	(111)	(49)	-	(62)	(49)	-	(13)	(13)
X20800	Nonstate	0.050910%	0.045341%	-0.005569%	5,348	5,348	-	1,640	3,708	-	1,640	2,068	-	1,640	428	-	428
X20900	Nonstate	0.070057%	0.061047%	-0.009010%	8,652	8,652	-	2,654	5,998	-	2,654	3,344	-	2,654	690	-	690
X21000	Nonstate	0.148010%	0.161231%	0.013221%	(12,696)	-	(12,696)	(3,894)	-	(8,802)	(3,894)	-	(4,908)	(3,894)	-	(1,014)	(1,014)
X21100	Nonstate	0.067079%	0.062452%	-0.004627%	4,443	4,443	-	1,363	3,080	-	1,363	1,717	-	1,363	354	-	354
X21200	Nonstate	0.507709%	0.499360%	-0.008349%	8,017	8,017	-	2,459	5,558	-	2,459	3,099	-	2,459	640	-	640
X21300	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X21400	Nonstate	0.146698%	0.147325%	0.000627%	(602)	-	(602)	(185)	-	(417)	(185)	-	(232)	(185)	-	(47)	(47)
X21500	Nonstate	0.070151%	0.076646%	0.006495%	(6,237)	-	(6,237)	(1,913)	-	(4,324)	(1,913)	-	(2,411)	(1,913)	-	(498)	(498)
X21600	Nonstate	0.339441%	0.334809%	-0.004632%	4,448	4,448	-	1,364	3,084	-	1,364	1,720	-	1,364	356	-	356

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Amortization of Change in Proportionate Share of Net Pension Liability
As of and for the Year Ended June 30, 2023

Employer	State/Nonstate	FY 22 %	FY 23 %	% Diff FY22 to		\$ Diff NPL											
				FY23	FY22 to FY23	DefO23	DefI23	FY 23 R	FY 23 DO	FY 23 DI	FY 24 R	FY 24 DO	FY 24 DI	FY 25 R	FY 25 DO	FY 25 DI	FY 26 R
X21700	Nonstate	0.016623%	0.010844%	-0.005779%	5,549	5,549	-	1,702	3,847	-	1,702	2,145	-	1,702	443	-	443
X21701	Nonstate	0.016976%	0.015904%	-0.001072%	1,029	1,029	-	316	713	-	316	397	-	316	81	-	81
X21800	Nonstate	0.481368%	0.494652%	0.013284%	(12,756)	-	(12,756)	(3,913)	-	(8,843)	(3,913)	-	(4,930)	(3,913)	-	(1,017)	(1,017)
X21901	Nonstate	1.029736%	0.995687%	-0.034049%	32,694	32,694	-	10,029	22,665	-	10,029	12,636	-	10,029	2,607	-	2,607
X22000	Nonstate	0.176650%	0.176395%	-0.000255%	245	245	-	75	170	-	75	95	-	75	20	-	20
X22001	Nonstate	0.000000%	0.003366%	0.003366%	(3,232)	-	(3,232)	(991)	-	(2,241)	(991)	-	(1,250)	(991)	-	(259)	(259)
X22100	Nonstate	0.003667%	0.000000%	-0.003667%	3,521	3,521	-	1,080	2,441	-	1,080	1,361	-	1,080	281	-	281
X22300	Nonstate	0.069260%	0.071821%	0.002561%	(2,459)	-	(2,459)	(754)	-	(1,705)	(754)	-	(951)	(754)	-	(197)	(197)
X22500	Nonstate	0.073420%	0.075123%	0.001703%	(1,635)	-	(1,635)	(502)	-	(1,133)	(502)	-	(631)	(502)	-	(129)	(129)
X22600	Nonstate	0.026560%	0.021338%	-0.005222%	5,014	5,014	-	1,538	3,476	-	1,538	1,938	-	1,538	400	-	400
X22700	Nonstate	0.329628%	0.302717%	-0.026911%	25,841	25,841	-	7,927	17,914	-	7,927	9,987	-	7,927	2,060	-	2,060
X22800	Nonstate	0.055095%	0.049529%	-0.005566%	5,344	5,344	-	1,639	3,705	-	1,639	2,066	-	1,639	427	-	427
X22900	Nonstate	0.135832%	0.132327%	-0.003505%	3,366	3,366	-	1,033	2,333	-	1,033	1,300	-	1,033	267	-	267
X23000	Nonstate	0.012993%	0.012689%	-0.000304%	292	292	-	90	202	-	90	112	-	90	22	-	22
X23001	Nonstate	0.185592%	0.192950%	0.007358%	(7,065)	-	(7,065)	(2,167)	-	(4,898)	(2,167)	-	(2,731)	(2,167)	-	(564)	(564)
X23002	Nonstate	0.074826%	0.073435%	-0.001391%	1,336	1,336	-	410	926	-	410	516	-	410	106	-	106
X23003	Nonstate	0.060118%	0.060526%	0.000408%	(391)	-	(391)	(120)	-	(271)	(120)	-	(151)	(120)	-	(31)	(31)
X23004	Nonstate	0.016695%	0.015090%	-0.001605%	1,541	1,541	-	473	1,068	-	473	595	-	473	122	-	122
X23100	Nonstate	0.026404%	0.028704%	0.002300%	(2,208)	-	(2,208)	(677)	-	(1,531)	(677)	-	(854)	(677)	-	(177)	(177)
X23200	Nonstate	0.005632%	0.002703%	-0.002929%	2,812	2,812	-	863	1,949	-	863	1,086	-	863	223	-	223
X23300	Nonstate	0.311218%	0.290236%	-0.020982%	20,147	20,147	-	6,180	13,967	-	6,180	7,787	-	6,180	1,607	-	1,607
X23400	Nonstate	0.008267%	0.011017%	0.002750%	(2,640)	-	(2,640)	(810)	-	(1,830)	(810)	-	(1,020)	(810)	-	(210)	(210)
X23500	Nonstate	0.034447%	0.036417%	0.001970%	(1,892)	-	(1,892)	(580)	-	(1,312)	(580)	-	(732)	(580)	-	(152)	(152)
X23600	Nonstate	0.004115%	0.007273%	0.003158%	(3,032)	-	(3,032)	(930)	-	(2,102)	(930)	-	(1,172)	(930)	-	(242)	(242)
X23700	Nonstate	0.239707%	0.236035%	-0.003672%	3,526	3,526	-	1,082	2,444	-	1,082	1,362	-	1,082	280	-	280
X23800	Nonstate	0.001851%	0.003464%	0.001613%	(1,549)	-	(1,549)	(475)	-	(1,074)	(475)	-	(599)	(475)	-	(124)	(124)
X23802	Nonstate	0.138275%	0.132030%	-0.006245%	5,997	5,997	-	1,840	4,157	-	1,840	2,317	-	1,840	477	-	477
X23900	Nonstate	0.001550%	0.001485%	-0.000065%	62	62	-	19	43	-	19	24	-	19	5	-	5
X23901	Nonstate	0.017282%	0.016167%	-0.001115%	1,071	1,071	-	329	742	-	329	413	-	329	84	-	84
X24001	Nonstate	0.033915%	0.031567%	-0.002348%	2,254	2,254	-	691	1,563	-	691	872	-	691	181	-	181
X24002	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X24100	Nonstate	0.414831%	0.417891%	0.003060%	(2,939)	-	(2,939)	(902)	-	(2,037)	(902)	-	(1,135)	(902)	-	(233)	(233)
X24200	Nonstate	0.095130%	0.094458%	-0.000672%	645	645	-	198	447	-	198	249	-	198	51	-	51
X24300	Nonstate	0.038576%	0.035134%	-0.003442%	3,305	3,305	-	1,014	2,291	-	1,014	1,277	-	1,014	263	-	263
X24400	Nonstate	0.068244%	0.058570%	-0.009674%	9,289	9,289	-	2,849	6,440	-	2,849	3,591	-	2,849	742	-	742
X24500	Nonstate	0.086043%	0.080642%	-0.005401%	5,186	5,186	-	1,591	3,595	-	1,591	2,004	-	1,591	413	-	413
X24600	Nonstate	0.009723%	0.009678%	-0.000045%	44	44	-	13	31	-	13	18	-	13	5	-	5
X24700	Nonstate	0.267815%	0.263863%	-0.003952%	3,795	3,795	-	1,164	2,631	-	1,164	1,467	-	1,164	303	-	303
X24800	Nonstate	0.006466%	0.005106%	-0.001360%	1,306	1,306	-	401	905	-	401	504	-	401	103	-	103
X24900	Nonstate	0.138191%	0.131827%	-0.006364%	6,111	6,111	-	1,875	4,236	-	1,875	2,361	-	1,875	486	-	486
X25000	Nonstate	0.019027%	0.017716%	-0.001311%	1,259	1,259	-	386	873	-	386	487	-	386	101	-	101
X25100	Nonstate	0.057918%	0.058937%	0.001019%	(978)	-	(978)	(300)	-	(678)	(300)	-	(378)	(300)	-	(78)	(78)
X25200	Nonstate	0.028664%	0.027081%	-0.001583%	1,520	1,520	-	466	1,054	-	466	588	-	466	122	-	122
X25300	Nonstate	0.235624%	0.218718%	-0.016906%	16,233	16,233	-	4,979	11,254	-	4,979	6,275	-	4,979	1,296	-	1,296
X25400	Nonstate	0.012058%	0.015658%	0.003600%	(3,457)	-	(3,457)	(900)	-	(2,397)	(1,060)	-	(1,337)	(1,060)	-	(277)	(277)
X25500	Nonstate	0.072539%	0.063935%	-0.008604%	8,262	8,262	-	2,534	5,728	-	2,534	3,194	-	2,534	660	-	660
X25600	Nonstate	0.056637%	0.059246%	0.002609%	(2,505)	-	(2,505)	(768)	-	(1,737)	(768)	-	(969)	(768)	-	(201)	(201)
X25700	Nonstate	0.023583%	0.022825%	-0.000758%	728	728	-	223	505	-	223	282	-	223	59	-	59
X25800	Nonstate	0.109284%	0.099672%	-0.009612%	9,230	9,230	-	2,831	6,399	-	2,831	3,568	-	2,831	737	-	737
X25900	Nonstate	0.018540%	0.020164%	0.001624%	(1,559)	-	(1,559)	(478)	-	(1,081)	(478)	-	(603)	(478)	-	(125)	(125)
X26000	Nonstate	0.121036%	0.124587%	0.003551%	(3,410)	-	(3,410)	(1,046)	-	(2,364)	(1,046)	-	(1,318)	(1,046)	-	(272)	(272)
X26100	Nonstate	0.014203%	0.014134%	-0.000069%	66	66	-	20	46	-	20	26	-	20	6	-	6

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Amortization of Change in Proportionate Share of Net Pension Liability
As of and for the Year Ended June 30, 2023

Employer	State/Nonstate	FY 22 %	FY 23 %	% Diff FY22 to		\$ Diff NPL		Def023	Def123	FY 23 R	FY 23 DO	FY 23 DI	FY 24 R	FY 24 DO	FY 24 DI	FY 25 R	FY 25 DO	FY 25 DI	FY 26 R
				FY23	FY22 to FY23														
X26200	Nonstate	0.219532%	0.217756%	-0.001776%	1,705	1,705	-	523	1,182	-	523	659	-	523	136	-	136		
X26300	Nonstate	0.032567%	0.032850%	0.000283%	(272)	-	(272)	(83)	-	(189)	(83)	-	(106)	(83)	-	(23)	(23)		
X26600	Nonstate	0.054348%	0.051987%	-0.002361%	2,267	2,267	-	695	1,572	-	695	877	-	695	182	-	182		
X26700	Nonstate	0.009041%	0.007466%	-0.001575%	1,512	1,512	-	464	1,048	-	464	584	-	464	120	-	120		
X26800	Nonstate	0.009574%	0.006298%	-0.003276%	3,146	3,146	-	965	2,181	-	965	1,216	-	965	251	-	251		
X26900	Nonstate	0.111592%	0.107833%	-0.003759%	3,609	3,609	-	1,107	2,502	-	1,107	1,395	-	1,107	288	-	288		
X27000	Nonstate	0.087179%	0.080967%	-0.006212%	5,965	5,965	-	1,830	4,135	-	1,830	2,305	-	1,830	475	-	475		
X27001	Nonstate	0.052782%	0.051968%	-0.000814%	782	782	-	240	542	-	240	302	-	240	62	-	62		
X27100	Nonstate	0.029698%	0.026310%	-0.003388%	3,253	3,253	-	998	2,255	-	998	1,257	-	998	259	-	259		
X27200	Nonstate	0.023687%	0.021777%	-0.001910%	1,834	1,834	-	563	1,271	-	563	708	-	563	145	-	145		
X27300	Nonstate	0.034531%	0.030633%	-0.003898%	3,743	3,743	-	1,148	2,595	-	1,148	1,447	-	1,148	299	-	299		
X27400	Nonstate	0.031319%	0.030450%	-0.000869%	834	834	-	256	578	-	256	322	-	256	66	-	66		
X27500	Nonstate	0.023256%	0.022731%	-0.000525%	504	504	-	155	349	-	155	194	-	155	39	-	39		
X27600	Nonstate	0.061259%	0.068153%	0.006894%	(6,620)	-	(6,620)	(2,031)	-	(4,589)	(2,031)	-	(2,558)	(2,031)	-	(527)	(527)		
X27700	Nonstate	0.054070%	0.048119%	-0.005951%	5,714	5,714	-	1,753	3,961	-	1,753	2,208	-	1,753	455	-	455		
X27800	Nonstate	0.017801%	0.016527%	-0.001274%	1,223	1,223	-	375	848	-	375	473	-	375	98	-	98		
X28000	Nonstate	0.010738%	0.010245%	-0.000493%	474	474	-	145	329	-	145	184	-	145	39	-	39		
X28100	Nonstate	0.069395%	0.068192%	-0.001203%	1,155	1,155	-	354	801	-	354	447	-	354	93	-	93		
X28200	Nonstate	0.059812%	0.063129%	0.003317%	(3,185)	-	(3,185)	(977)	-	(2,208)	(977)	-	(1,231)	(977)	-	(254)	(254)		
X28300	Nonstate	0.020101%	0.018411%	-0.001690%	1,623	1,623	-	498	1,125	-	498	627	-	498	129	-	129		
X28400	Nonstate	0.002646%	0.004417%	0.001771%	(1,700)	-	(1,700)	(521)	-	(1,179)	(521)	-	(658)	(521)	-	(137)	(137)		
X28500	Nonstate	0.015464%	0.018448%	0.002984%	(2,866)	-	(2,866)	(879)	-	(1,987)	(879)	-	(1,108)	(879)	-	(229)	(229)		
X28600	Nonstate	0.004972%	0.005468%	0.000496%	(477)	-	(477)	(146)	-	(331)	(146)	-	(185)	(146)	-	(39)	(39)		
X28700	Nonstate	0.028232%	0.030764%	0.002532%	(2,431)	-	(2,431)	(746)	-	(1,685)	(746)	-	(939)	(746)	-	(193)	(193)		
X28800	Nonstate	0.203932%	0.208454%	0.004522%	(4,343)	-	(4,343)	(1,332)	-	(3,011)	(1,332)	-	(1,679)	(1,332)	-	(347)	(347)		
X28900	Nonstate	0.007467%	0.006639%	-0.000828%	795	795	-	244	551	-	244	307	-	244	63	-	63		
X29000	Nonstate	0.031270%	0.026790%	-0.004480%	4,301	4,301	-	1,319	2,982	-	1,319	1,663	-	1,319	344	-	344		
X29100	Nonstate	0.014925%	0.016453%	0.001528%	(1,467)	-	(1,467)	(450)	-	(1,017)	(450)	-	(567)	(450)	-	(117)	(117)		
X29200	Nonstate	0.074463%	0.078508%	0.004045%	(3,884)	-	(3,884)	(1,191)	-	(2,693)	(1,191)	-	(1,502)	(1,191)	-	(311)	(311)		
X29300	Nonstate	0.023221%	0.022402%	-0.000819%	786	786	-	241	545	-	241	304	-	241	63	-	63		
X29400	Nonstate	0.011055%	0.009802%	-0.001253%	1,204	1,204	-	369	835	-	369	466	-	369	97	-	97		
X29500	Nonstate	0.014139%	0.014252%	0.000113%	(108)	-	(108)	(33)	-	(75)	(33)	-	(42)	(33)	-	(9)	(9)		
X29600	Nonstate	0.012977%	0.011621%	-0.001356%	1,302	1,302	-	399	903	-	399	504	-	399	105	-	105		
X29700	Nonstate	0.009040%	0.008107%	-0.000933%	896	896	-	275	621	-	275	346	-	275	71	-	71		
X29800	Nonstate	0.007851%	0.007702%	-0.000149%	143	143	-	44	99	-	44	55	-	44	11	-	11		
X29900	Nonstate	0.056262%	0.044784%	-0.011478%	11,021	11,021	-	3,381	7,640	-	3,381	4,259	-	3,381	878	-	878		
X29901	Nonstate	0.029068%	0.027986%	-0.001082%	1,039	1,039	-	319	720	-	319	401	-	319	82	-	82		
X30000	Nonstate	0.026846%	0.027092%	0.000246%	(236)	-	(236)	(72)	-	(164)	(72)	-	(92)	(72)	-	(20)	(20)		
X30100	Nonstate	0.030255%	0.031113%	0.000858%	(824)	-	(824)	(253)	-	(571)	(253)	-	(318)	(253)	-	(65)	(65)		
X30101	Nonstate	0.011549%	0.009046%	-0.002503%	2,404	2,404	-	737	1,667	-	737	930	-	737	193	-	193		
X30200	Nonstate	0.072944%	0.071078%	-0.001866%	1,792	1,792	-	550	1,242	-	550	692	-	550	142	-	142		
X30300	Nonstate	0.027760%	0.030128%	0.002368%	(2,273)	-	(2,273)	(697)	-	(1,576)	(697)	-	(879)	(697)	-	(182)	(182)		
X30400	Nonstate	0.000000%	0.003273%	0.003273%	(3,143)	-	(3,143)	(964)	-	(2,179)	(964)	-	(1,215)	(964)	-	(251)	(251)		
X39000	Nonstate	0.015953%	0.015757%	-0.000196%	188	188	-	58	130	-	58	72	-	58	14	-	14		
X40000	Nonstate	0.012287%	0.011860%	-0.000427%	410	410	-	126	284	-	126	158	-	126	32	-	32		
X47000	Nonstate	0.002478%	0.003625%	0.001147%	(1,101)	-	(1,101)	(338)	-	(763)	(338)	-	(425)	(338)	-	(87)	(87)		
X50100	Nonstate	0.007378%	0.007242%	-0.000136%	130	130	-	40	90	-	40	50	-	40	10	-	10		
X50200	Nonstate	0.018791%	0.014463%	-0.004328%	4,156	4,156	-	1,275	2,881	-	1,275	1,606	-	1,275	331	-	331		
X50500	Nonstate	0.032576%	0.037670%	0.005094%	(4,892)	-	(4,892)	(1,501)	-	(3,391)	(1,501)	-	(1,890)	(1,501)	-	(389)	(389)		
X50600	Nonstate	0.031506%	0.032301%	0.000795%	(764)	-	(764)	(234)	-	(530)	(234)	-	(296)	(234)	-	(62)	(62)		
X50800	Nonstate	0.289027%	0.270293%	-0.018734%	17,989	17,989	-	5,518	12,471	-	5,518	6,953	-	5,518	1,435	-	1,435		
X50900	Nonstate	0.063450%	0.056382%	-0.007068%	6,787	6,787	-	2,082	4,705	-	2,082	2,623	-	2,082	541	-	541		

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Employer	State/Nonstate	FY 22 %	FY 23 %	% Diff FY22 to		\$ Diff NPL		FY 23 R	FY 23 DO	FY 23 DI	FY 24 R	FY 24 DO	FY 24 DI	FY 25 R	FY 25 DO	FY 25 DI	FY 26 R
				FY23	FY22 to FY23	Def023	Def123										
X51000	Nonstate	0.114879%	0.104440%	-0.010439%	10,024	10,024	-	3,075	6,949	-	3,075	3,874	-	3,075	799	-	799
X51200	Nonstate	0.011589%	0.010045%	-0.001544%	1,483	1,483	-	455	1,028	-	455	573	-	455	118	-	118
X51300	Nonstate	0.022530%	0.022680%	0.000150%	(144)	-	(144)	(44)	-	(100)	(44)	-	(56)	(44)	-	(12)	(12)
X51400	Nonstate	0.512264%	0.511203%	-0.001061%	1,019	1,019	-	313	706	-	313	393	-	313	80	-	80
X51600	Nonstate	0.017050%	0.016395%	-0.000655%	629	629	-	193	436	-	193	243	-	193	50	-	50
X51800	Nonstate	0.157587%	0.151687%	-0.005900%	5,666	5,666	-	1,738	3,928	-	1,738	2,190	-	1,738	452	-	452
X52100	Nonstate	0.062308%	0.063705%	0.001397%	(1,342)	-	(1,342)	(412)	-	(930)	(412)	-	(518)	(412)	-	(106)	(106)
X52200	Nonstate	0.010647%	0.010981%	0.000334%	(321)	-	(321)	(98)	-	(223)	(98)	-	(125)	(98)	-	(27)	(27)
X52300	Nonstate	0.266533%	0.231274%	-0.035259%	33,857	33,857	-	10,386	23,471	-	10,386	13,085	-	10,386	2,699	-	2,699
X52301	Nonstate	0.034018%	0.032433%	-0.001585%	1,522	1,522	-	467	1,055	-	467	588	-	467	121	-	121
X52700	Nonstate	0.003301%	0.002649%	-0.000652%	626	626	-	192	434	-	192	242	-	192	50	-	50
X52800	Nonstate	0.232361%	0.209027%	-0.023334%	22,406	22,406	-	6,873	15,533	-	6,873	8,660	-	6,873	1,787	-	1,787
X53200	Nonstate	0.014026%	0.011899%	-0.002127%	2,042	2,042	-	626	1,416	-	626	790	-	626	164	-	164
X53300	Nonstate	0.008270%	0.007874%	-0.000396%	380	380	-	117	263	-	117	146	-	117	29	-	29
X53400	Nonstate	0.015138%	0.014427%	-0.000711%	683	683	-	210	473	-	210	263	-	210	53	-	53
X53600	Nonstate	0.010363%	0.011633%	0.001270%	(1,219)	-	(1,219)	(374)	-	(845)	(374)	-	(471)	(374)	-	(97)	(97)
X53700	Nonstate	0.008306%	0.007057%	-0.001249%	1,200	1,200	-	368	832	-	368	464	-	368	96	-	96
X53800	Nonstate	0.079017%	0.070782%	-0.008235%	7,907	7,907	-	2,425	5,482	-	2,425	3,057	-	2,425	632	-	632
X53900	Nonstate	0.033534%	0.029791%	-0.003743%	3,594	3,594	-	1,102	2,492	-	1,102	1,390	-	1,102	288	-	288
X54100	Nonstate	0.037413%	0.036189%	-0.001224%	1,175	1,175	-	360	815	-	360	455	-	360	95	-	95
X54200	Nonstate	0.174354%	0.159662%	-0.014692%	14,108	14,108	-	4,328	9,780	-	4,328	5,452	-	4,328	1,124	-	1,124
X54400	Nonstate	0.008058%	0.007645%	-0.000413%	397	397	-	122	275	-	122	153	-	122	31	-	31
X54500	Nonstate	0.043099%	0.042431%	-0.000668%	642	642	-	197	445	-	197	248	-	197	51	-	51
X54900	Nonstate	0.034572%	0.029483%	-0.005089%	4,886	4,886	-	1,499	3,387	-	1,499	1,888	-	1,499	389	-	389
X55000	Nonstate	0.022325%	0.019025%	-0.003300%	3,169	3,169	-	972	2,197	-	972	1,225	-	972	253	-	253
X55100	Nonstate	0.107074%	0.110209%	0.003135%	(3,010)	-	(3,010)	(923)	-	(2,087)	(923)	-	(1,164)	(923)	-	(241)	(241)
X55300	Nonstate	0.041723%	0.039134%	-0.002589%	2,486	2,486	-	763	1,723	-	763	960	-	763	197	-	197
X55400	Nonstate	0.264591%	0.254666%	-0.009925%	9,531	9,531	-	2,924	6,607	-	2,924	3,683	-	2,924	759	-	759
X55401	Nonstate	0.023578%	0.018127%	-0.005451%	5,234	5,234	-	1,606	3,628	-	1,606	2,022	-	1,606	416	-	416
X55500	Nonstate	0.044120%	0.042526%	-0.001594%	1,530	1,530	-	469	1,061	-	469	592	-	469	123	-	123
X55600	Nonstate	0.044094%	0.043282%	-0.000812%	780	780	-	239	541	-	239	302	-	239	63	-	63
X55800	Nonstate	0.060523%	0.058601%	-0.001922%	1,846	1,846	-	566	1,280	-	566	714	-	566	148	-	148
X55900	Nonstate	0.009494%	0.012243%	0.002749%	(2,640)	-	(2,640)	(810)	-	(1,830)	(810)	-	(1,020)	(810)	-	(210)	(210)
X56100	Nonstate	0.003934%	0.004207%	0.000273%	(262)	-	(262)	(80)	-	(182)	(80)	-	(102)	(80)	-	(22)	(22)
X56200	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X56300	Nonstate	0.035875%	0.035727%	-0.000148%	142	142	-	44	98	-	44	54	-	44	10	-	10
X56500	Nonstate	0.010094%	0.009295%	-0.000799%	767	767	-	235	532	-	235	297	-	235	62	-	62
X56700	Nonstate	0.051261%	0.051905%	0.000644%	(619)	-	(619)	(190)	-	(429)	(190)	-	(239)	(190)	-	(49)	(49)
X56800	Nonstate	0.024703%	0.023299%	-0.001404%	1,348	1,348	-	413	935	-	413	522	-	413	109	-	109
X56900	Nonstate	0.029401%	0.029268%	-0.000133%	128	128	-	39	89	-	39	50	-	39	11	-	11
X57100	Nonstate	0.053258%	0.049967%	-0.003291%	3,160	3,160	-	969	2,191	-	969	1,222	-	969	253	-	253
X57200	Nonstate	0.019017%	0.018251%	-0.000766%	735	735	-	225	510	-	225	285	-	225	60	-	60
X57300	Nonstate	0.026920%	0.025195%	-0.001725%	1,657	1,657	-	508	1,149	-	508	641	-	508	133	-	133
X57400	Nonstate	0.023699%	0.022990%	-0.000709%	681	681	-	209	472	-	209	263	-	209	54	-	54
X57600	Nonstate	0.029446%	0.028549%	-0.000897%	861	861	-	264	597	-	264	333	-	264	69	-	69
X57700	Nonstate	0.019691%	0.018850%	-0.000841%	807	807	-	248	559	-	248	311	-	248	63	-	63
X57900	Nonstate	0.057779%	0.055249%	-0.002530%	2,429	2,429	-	745	1,684	-	745	939	-	745	194	-	194
X58000	Nonstate	0.045429%	0.042338%	-0.003091%	2,968	2,968	-	910	2,058	-	910	1,148	-	910	238	-	238
X58300	Nonstate	0.003884%	0.003825%	-0.000059%	56	56	-	17	39	-	17	22	-	17	5	-	5
X58400	Nonstate	0.006731%	0.008290%	0.001559%	(1,497)	-	(1,497)	(459)	-	(1,038)	(459)	-	(579)	(459)	-	(120)	(120)
X58600	Nonstate	0.025074%	0.022076%	-0.002998%	2,879	2,879	-	883	1,996	-	883	1,113	-	883	230	-	230
X58700	Nonstate	0.025276%	0.021941%	-0.003335%	3,203	3,203	-	983	2,220	-	983	1,237	-	983	254	-	254

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Employer	State/Nonstate	FY 22 %	FY 23 %	% Diff FY22 to		\$ Diff NPL											
				FY23	FY22 to FY23	Def023	Def123	FY 23 R	FY 23 DO	FY 23 DI	FY 24 R	FY 24 DO	FY 24 DI	FY 25 R	FY 25 DO	FY 25 DI	FY 26 R
X58800	Nonstate	0.008321%	0.007891%	-0.000430%	413	413	-	127	286	-	127	159	-	127	32	-	32
X58900	Nonstate	0.023600%	0.026698%	0.003098%	(2,975)	-	(2,975)	(913)	-	(2,062)	(913)	-	(1,149)	(913)	-	(236)	(236)
X59000	Nonstate	0.030942%	0.028583%	-0.002359%	2,265	2,265	-	695	1,570	-	695	875	-	695	180	-	180
X59100	Nonstate	0.014050%	0.013889%	-0.000161%	155	155	-	48	107	-	48	59	-	48	11	-	11
X59200	Nonstate	0.039791%	0.031500%	-0.008291%	7,961	7,961	-	2,442	5,519	-	2,442	3,077	-	2,442	635	-	635
X59300	Nonstate	0.034424%	0.038585%	0.004161%	(3,996)	-	(3,996)	(1,226)	-	(2,770)	(1,226)	-	(1,544)	(1,226)	-	(318)	(318)
X59500	Nonstate	0.037879%	0.041585%	0.003706%	(3,559)	-	(3,559)	(1,092)	-	(2,467)	(1,092)	-	(1,375)	(1,092)	-	(283)	(283)
X59600	Nonstate	0.151807%	0.146068%	-0.005739%	5,511	5,511	-	1,690	3,821	-	1,690	2,131	-	1,690	441	-	441
X59700	Nonstate	0.035382%	0.035707%	0.000325%	(312)	-	(312)	(96)	-	(216)	(96)	-	(120)	(96)	-	(24)	(24)
X59800	Nonstate	0.015028%	0.014231%	-0.000797%	766	766	-	235	531	-	235	296	-	235	61	-	61
X59900	Nonstate	0.012933%	0.012753%	-0.000180%	172	172	-	53	119	-	53	66	-	53	13	-	13
X60000	Nonstate	0.020831%	0.018621%	-0.002210%	2,122	2,122	-	651	1,471	-	651	820	-	651	169	-	169
X60200	Nonstate	0.022167%	0.019588%	-0.002579%	2,477	2,477	-	760	1,717	-	760	957	-	760	197	-	197
X60300	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X60400	Nonstate	0.027204%	0.029252%	0.002048%	(1,967)	-	(1,967)	(603)	-	(1,364)	(603)	-	(761)	(603)	-	(158)	(158)
X60600	Nonstate	0.009099%	0.009098%	-0.000001%	1	1	-	-	1	-	-	1	-	-	1	-	1
X60700	Nonstate	0.004604%	0.005569%	0.000965%	(927)	-	(927)	(284)	-	(643)	(284)	-	(359)	(284)	-	(75)	(75)
X60800	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X61200	Nonstate	0.006464%	0.004121%	-0.002343%	2,250	2,250	-	690	1,560	-	690	870	-	690	180	-	180
X61300	Nonstate	0.026588%	0.027083%	0.000495%	(475)	-	(475)	(146)	-	(329)	(146)	-	(183)	(146)	-	(37)	(37)
X61400	Nonstate	0.006079%	0.006411%	0.000332%	(319)	-	(319)	(98)	-	(221)	(98)	-	(123)	(98)	-	(25)	(25)
X61600	Nonstate	0.041578%	0.042338%	0.000760%	(730)	-	(730)	(224)	-	(506)	(224)	-	(282)	(224)	-	(58)	(58)
X61800	Nonstate	0.085504%	0.085030%	-0.000474%	455	455	-	140	315	-	140	175	-	140	35	-	35
X61900	Nonstate	0.026065%	0.029699%	0.003634%	(3,490)	-	(3,490)	(1,071)	-	(2,419)	(1,071)	-	(1,348)	(1,071)	-	(277)	(277)
X62000	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X62100	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X62200	Nonstate	0.020146%	0.016497%	-0.003649%	3,504	3,504	-	1,075	2,429	-	1,075	1,354	-	1,075	279	-	279
X62300	Nonstate	0.045213%	0.043936%	-0.001277%	1,226	1,226	-	376	850	-	376	474	-	376	98	-	98
X62500	Nonstate	0.014065%	0.013727%	-0.000338%	324	324	-	99	225	-	99	126	-	99	27	-	27
X62700	Nonstate	0.133954%	0.126017%	-0.007937%	7,621	7,621	-	2,338	5,283	-	2,338	2,945	-	2,338	607	-	607
X62800	Nonstate	0.221954%	0.244661%	0.022707%	(21,804)	-	(21,804)	(6,688)	-	(15,116)	(6,688)	-	(8,428)	(6,688)	-	(1,740)	(1,740)
X62900	Nonstate	0.055586%	0.051993%	-0.003593%	3,450	3,450	-	1,058	2,392	-	1,058	1,334	-	1,058	276	-	276
X63000	Nonstate	0.036652%	0.036965%	0.000313%	(300)	-	(300)	(92)	-	(208)	(92)	-	(116)	(92)	-	(24)	(24)
X63100	Nonstate	0.058686%	0.063041%	0.004355%	(4,182)	-	(4,182)	(1,283)	-	(2,899)	(1,283)	-	(1,616)	(1,283)	-	(333)	(333)
X63200	Nonstate	0.001618%	0.001482%	-0.000136%	130	130	-	40	90	-	40	50	-	40	10	-	10
X63300	Nonstate	0.134228%	0.123269%	-0.010959%	10,523	10,523	-	3,228	7,295	-	3,228	4,067	-	3,228	839	-	839
X63400	Nonstate	0.017938%	0.017902%	-0.000036%	35	35	-	11	24	-	11	13	-	11	2	-	2
X63500	Nonstate	0.014663%	0.014510%	-0.000153%	147	147	-	45	102	-	45	57	-	45	12	-	12
X63800	Nonstate	0.053550%	0.050080%	-0.003470%	3,332	3,332	-	1,022	2,310	-	1,022	1,288	-	1,022	266	-	266
X63900	Nonstate	0.023267%	0.021004%	-0.002263%	2,173	2,173	-	667	1,506	-	667	839	-	667	172	-	172
X64200	Nonstate	0.008579%	0.007201%	-0.001378%	1,323	1,323	-	406	917	-	406	511	-	406	105	-	105
X64300	Nonstate	0.038941%	0.038689%	-0.000252%	242	242	-	74	168	-	74	94	-	74	20	-	20
X64500	Nonstate	0.020068%	0.019953%	-0.000115%	110	110	-	34	76	-	34	42	-	34	8	-	8
X64600	Nonstate	0.007886%	0.006280%	-0.001606%	1,542	1,542	-	473	1,069	-	473	596	-	473	123	-	123
X64700	Nonstate	0.007518%	0.007271%	-0.000247%	238	238	-	73	165	-	73	92	-	73	19	-	19
X64800	Nonstate	0.021918%	0.020392%	-0.001526%	1,466	1,466	-	450	1,016	-	450	566	-	450	116	-	116
X64900	Nonstate	0.031273%	0.030610%	-0.000663%	637	637	-	195	442	-	195	247	-	195	52	-	52
X65000	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X65200	Nonstate	0.027652%	0.025013%	-0.002639%	2,534	2,534	-	777	1,757	-	777	980	-	777	203	-	203
X65300	Nonstate	0.019486%	0.023081%	0.003595%	(3,452)	-	(3,452)	(1,059)	-	(2,393)	(1,059)	-	(1,334)	(1,059)	-	(275)	(275)
X65400	Nonstate	0.006661%	0.008096%	0.001435%	(1,378)	-	(1,378)	(423)	-	(955)	(423)	-	(532)	(423)	-	(109)	(109)
X65700	Nonstate	0.020255%	0.019376%	-0.000879%	844	844	-	259	585	-	259	326	-	259	67	-	67

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Amortization of Change in Proportionate Share of Net Pension Liability
As of and for the Year Ended June 30, 2023

Employer	State/Nonstate	FY 22 %	FY 23 %	% Diff FY22 to		\$ Diff NPL											
				FY23	FY22 to FY23	Def023	Def123	FY 23 R	FY 23 DO	FY 23 DI	FY 24 R	FY 24 DO	FY 24 DI	FY 25 R	FY 25 DO	FY 25 DI	FY 26 R
X65800	Nonstate	0.026080%	0.023477%	-0.002603%	2,499	2,499	-	767	1,732	-	767	965	-	767	198	-	198
X65900	Nonstate	0.015069%	0.014565%	-0.000504%	484	484	-	148	336	-	148	188	-	148	40	-	40
X66000	Nonstate	0.000000%	0.000452%	0.000452%	(434)	-	(434)	(133)	-	(301)	(133)	-	(168)	(133)	-	(35)	(35)
X66500	Nonstate	0.040632%	0.032456%	-0.008176%	7,851	7,851	-	2,408	5,443	-	2,408	3,035	-	2,408	627	-	627
X66600	Nonstate	0.050229%	0.058247%	0.008018%	(7,699)	-	(7,699)	(2,362)	-	(5,337)	(2,362)	-	(2,975)	(2,362)	-	(613)	(613)
X66700	Nonstate	0.024301%	0.023554%	-0.000747%	717	717	-	220	497	-	220	277	-	220	57	-	57
X66900	Nonstate	0.008569%	0.009119%	0.000550%	(528)	-	(528)	(162)	-	(366)	(162)	-	(204)	(162)	-	(42)	(42)
X67000	Nonstate	0.032962%	0.035310%	0.002348%	(2,254)	-	(2,254)	(691)	-	(1,563)	(691)	-	(872)	(691)	-	(181)	(181)
X67100	Nonstate	0.026888%	0.026392%	-0.000496%	477	477	-	146	331	-	146	185	-	146	39	-	39
X67200	Nonstate	0.009651%	0.009027%	-0.000624%	599	599	-	184	415	-	184	231	-	184	47	-	47
X67300	Nonstate	0.047501%	0.047162%	-0.000339%	325	325	-	100	225	-	100	125	-	100	25	-	25
X67400	Nonstate	0.009319%	0.008022%	-0.001297%	1,245	1,245	-	382	863	-	382	481	-	382	99	-	99
X67500	Nonstate	0.006346%	0.006273%	-0.000073%	70	70	-	21	49	-	21	28	-	21	7	-	7
X67600	Nonstate	0.326194%	0.313134%	-0.013060%	12,541	12,541	-	3,847	8,694	-	3,847	4,847	-	3,847	1,000	-	1,000
X67700	Nonstate	0.003950%	0.003619%	-0.000331%	318	318	-	98	220	-	98	122	-	98	24	-	24
X67800	Nonstate	0.021933%	0.021571%	-0.000362%	347	347	-	106	241	-	106	135	-	106	29	-	29
X67900	Nonstate	0.007948%	0.007770%	-0.000178%	171	171	-	52	119	-	52	67	-	52	15	-	15
X68300	Nonstate	0.012372%	0.011360%	-0.001012%	972	972	-	298	674	-	298	376	-	298	78	-	78
X68400	Nonstate	0.008228%	0.006872%	-0.001356%	1,302	1,302	-	399	903	-	399	504	-	399	105	-	105
X68500	Nonstate	0.002583%	0.002517%	-0.000066%	63	63	-	19	44	-	19	25	-	19	6	-	6
X68600	Nonstate	0.029895%	0.027438%	-0.002457%	2,359	2,359	-	724	1,635	-	724	911	-	724	187	-	187
X68700	Nonstate	0.056852%	0.059774%	0.002922%	(2,806)	-	(2,806)	(861)	-	(1,945)	(861)	-	(1,084)	(861)	-	(223)	(223)
X68800	Nonstate	0.110999%	0.109340%	-0.001659%	1,593	1,593	-	489	1,104	-	489	615	-	489	126	-	126
X68900	Nonstate	0.016935%	0.011965%	-0.004970%	4,772	4,772	-	1,464	3,308	-	1,464	1,844	-	1,464	380	-	380
X69000	Nonstate	0.012602%	0.014290%	0.001688%	(1,621)	-	(1,621)	(497)	-	(1,124)	(497)	-	(627)	(497)	-	(130)	(130)
X69100	Nonstate	0.005893%	0.007028%	0.001135%	(1,090)	-	(1,090)	(334)	-	(756)	(334)	-	(422)	(334)	-	(88)	(88)
X69200	Nonstate	0.191164%	0.186341%	-0.004823%	4,631	4,631	-	1,421	3,210	-	1,421	1,789	-	1,421	368	-	368
X69300	Nonstate	0.038116%	0.031087%	-0.007029%	6,749	6,749	-	2,070	4,679	-	2,070	2,609	-	2,070	539	-	539
X69500	Nonstate	0.119521%	0.116444%	-0.003077%	2,954	2,954	-	906	2,048	-	906	1,142	-	906	236	-	236
X69800	Nonstate	0.038125%	0.036521%	-0.001604%	1,541	1,541	-	473	1,068	-	473	595	-	473	122	-	122
X69901	Nonstate	0.029854%	0.030205%	0.000351%	(337)	-	(337)	(103)	-	(234)	(103)	-	(131)	(103)	-	(28)	(28)
X70100	Nonstate	0.012733%	0.012652%	-0.000081%	78	78	-	24	54	-	24	30	-	24	6	-	6
X70200	Nonstate	0.014507%	0.014072%	-0.000435%	418	418	-	128	290	-	128	162	-	128	34	-	34
X70300	Nonstate	0.009996%	0.010051%	0.000055%	(53)	-	(53)	(16)	-	(37)	(16)	-	(21)	(16)	-	(5)	(5)
X70500	Nonstate	0.008463%	0.007706%	-0.000757%	727	727	-	223	504	-	223	281	-	223	58	-	58
X70600	Nonstate	0.012263%	0.013370%	0.001107%	(1,063)	-	(1,063)	(326)	-	(737)	(326)	-	(411)	(326)	-	(85)	(85)
X70700	Nonstate	0.017695%	0.018867%	0.001172%	(1,125)	-	(1,125)	(345)	-	(780)	(345)	-	(435)	(345)	-	(90)	(90)
X70800	Nonstate	0.006603%	0.005410%	-0.001193%	1,146	1,146	-	352	794	-	352	442	-	352	90	-	90
X70900	Nonstate	0.076865%	0.088995%	0.012130%	(11,647)	-	(11,647)	(3,573)	-	(8,074)	(3,573)	-	(4,501)	(3,573)	-	(928)	(928)
X71100	Nonstate	0.001142%	0.001020%	-0.000122%	117	117	-	36	81	-	36	45	-	36	9	-	9
X71200	Nonstate	0.025664%	0.021792%	-0.003872%	3,718	3,718	-	1,140	2,578	-	1,140	1,438	-	1,140	298	-	298
X71300	Nonstate	0.007551%	0.006682%	-0.000869%	835	835	-	256	579	-	256	323	-	256	67	-	67
X71400	Nonstate	0.036110%	0.043365%	0.007255%	(6,966)	-	(6,966)	(2,137)	-	(4,829)	(2,137)	-	(2,692)	(2,137)	-	(555)	(555)
X71500	Nonstate	0.016375%	0.018491%	0.002116%	(2,032)	-	(2,032)	(623)	-	(1,409)	(623)	-	(786)	(623)	-	(163)	(163)
X71600	Nonstate	0.023564%	0.019813%	-0.003751%	3,630	3,630	-	1,113	2,517	-	1,113	1,404	-	1,113	291	-	291
X71700	Nonstate	0.001062%	0.001216%	0.000154%	(148)	-	(148)	(45)	-	(103)	(45)	-	(58)	(45)	-	(13)	(13)
X71800	Nonstate	0.029514%	0.023668%	-0.005846%	5,614	5,614	-	1,722	3,892	-	1,722	2,170	-	1,722	448	-	448
X72000	Nonstate	0.045875%	0.051062%	0.005187%	(4,981)	-	(4,981)	(1,528)	-	(3,453)	(1,528)	-	(1,925)	(1,528)	-	(397)	(397)
X72100	Nonstate	0.011607%	0.012252%	0.000645%	(619)	-	(619)	(190)	-	(429)	(190)	-	(239)	(190)	-	(49)	(49)
X72300	Nonstate	0.027000%	0.027787%	0.000787%	(756)	-	(756)	(232)	-	(524)	(232)	-	(292)	(232)	-	(60)	(60)
X72400	Nonstate	0.015918%	0.015947%	0.000029%	(28)	-	(28)	(9)	-	(19)	(9)	-	(10)	(9)	-	(1)	(1)
X72500	Nonstate	0.009949%	0.010061%	0.000112%	(107)	-	(107)	(33)	-	(74)	(33)	-	(41)	(33)	-	(8)	(8)

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Amortization of Change in Proportionate Share of Net Pension Liability
As of and for the Year Ended June 30, 2023

Employer	State/Nonstate	FY 22 %	FY 23 %	% Diff FY22 to		\$ Diff NPL		FY 23 R	FY 23 DO	FY 23 DI	FY 24 R	FY 24 DO	FY 24 DI	FY 25 R	FY 25 DO	FY 25 DI	FY 26 R
				FY23	FY22 to FY23	Def023	Def123										
X72600	Nonstate	0.027088%	0.030289%	0.003201%	(3,073)	-	(3,073)	(943)	-	(2,130)	(943)	-	(1,187)	(943)	-	(244)	(244)
X72700	Nonstate	0.041822%	0.050596%	0.008774%	(8,425)	-	(8,425)	(2,584)	-	(5,841)	(2,584)	-	(3,257)	(2,584)	-	(673)	(673)
X72900	Nonstate	0.002115%	0.002176%	0.000061%	(58)	-	(58)	(18)	-	(40)	(18)	-	(22)	(18)	-	(4)	(4)
X73000	Nonstate	0.019868%	0.021164%	0.001296%	(1,245)	-	(1,245)	(382)	-	(863)	(382)	-	(481)	(382)	-	(99)	(99)
X73100	Nonstate	0.004374%	0.004264%	-0.000110%	105	105	-	32	73	-	32	41	-	32	9	-	9
X73300	Nonstate	0.009791%	0.008224%	-0.001567%	1,504	1,504	-	461	1,043	-	461	582	-	461	121	-	121
X73500	Nonstate	0.026524%	0.028906%	0.002382%	(2,288)	-	(2,288)	(702)	-	(1,586)	(702)	-	(884)	(702)	-	(182)	(182)
X73600	Nonstate	0.197129%	0.198172%	0.001043%	(1,001)	-	(1,001)	(307)	-	(694)	(307)	-	(387)	(307)	-	(80)	(80)
X73900	Nonstate	0.024360%	0.034344%	0.009984%	(9,587)	-	(9,587)	(2,941)	-	(6,646)	(2,941)	-	(3,705)	(2,941)	-	(764)	(764)
X74000	Nonstate	0.009015%	0.006707%	-0.002308%	2,216	2,216	-	680	1,536	-	680	856	-	680	176	-	176
X74200	Nonstate	0.113539%	0.114172%	0.000633%	(607)	-	(607)	(186)	-	(421)	(186)	-	(235)	(186)	-	(49)	(49)
X74300	Nonstate	0.002163%	0.000000%	-0.002163%	2,077	2,077	-	637	1,440	-	637	803	-	637	166	-	166
X74400	Nonstate	0.020259%	0.018482%	-0.001777%	1,706	1,706	-	523	1,183	-	523	660	-	523	137	-	137
X74500	Nonstate	0.026233%	0.025130%	-0.001103%	1,060	1,060	-	325	735	-	325	410	-	325	85	-	85
X74700	Nonstate	0.006555%	0.006309%	-0.000246%	236	236	-	72	164	-	72	92	-	72	20	-	20
X74800	Nonstate	0.019355%	0.019961%	0.000606%	(582)	-	(582)	(179)	-	(403)	(179)	-	(224)	(179)	-	(45)	(45)
X74900	Nonstate	0.037320%	0.047914%	0.010594%	(10,173)	-	(10,173)	(3,121)	-	(7,052)	(3,121)	-	(3,931)	(3,121)	-	(810)	(810)
X75000	Nonstate	0.006923%	0.006453%	-0.000470%	451	451	-	138	313	-	138	175	-	138	37	-	37
X75200	Nonstate	0.017797%	0.022037%	0.004240%	(4,071)	-	(4,071)	(1,249)	-	(2,822)	(1,249)	-	(1,573)	(1,249)	-	(324)	(324)
X75300	Nonstate	0.019275%	0.018751%	-0.000524%	503	503	-	154	349	-	154	195	-	154	41	-	41
X75400	Nonstate	0.012519%	0.012313%	-0.000206%	198	198	-	61	137	-	61	76	-	61	15	-	15
X75600	Nonstate	0.027831%	0.021646%	-0.006185%	5,939	5,939	-	1,822	4,117	-	1,822	2,295	-	1,822	473	-	473
X75800	Nonstate	0.010963%	0.010185%	-0.000778%	747	747	-	229	518	-	229	289	-	229	60	-	60
X75900	Nonstate	0.002677%	0.002452%	-0.000225%	216	216	-	66	150	-	66	84	-	66	18	-	18
X76000	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X76100	Nonstate	0.001867%	0.001964%	0.000097%	(93)	-	(93)	(29)	-	(64)	(29)	-	(35)	(29)	-	(6)	(6)
X76200	Nonstate	0.002303%	0.002957%	0.000654%	(628)	-	(628)	(193)	-	(435)	(193)	-	(242)	(193)	-	(49)	(49)
X76400	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X76500	Nonstate	0.000665%	0.000000%	-0.000665%	639	639	-	196	443	-	196	247	-	196	51	-	51
X76600	Nonstate	0.005038%	0.006102%	0.001064%	(1,021)	-	(1,021)	(313)	-	(708)	(313)	-	(395)	(313)	-	(82)	(82)
X76800	Nonstate	0.012463%	0.013259%	0.000796%	(765)	-	(765)	(235)	-	(530)	(235)	-	(295)	(235)	-	(60)	(60)
X76900	Nonstate	0.010679%	0.011299%	0.000620%	(595)	-	(595)	(183)	-	(412)	(183)	-	(229)	(183)	-	(46)	(46)
X77100	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X77200	Nonstate	0.008753%	0.007440%	-0.001313%	1,260	1,260	-	387	873	-	387	486	-	387	99	-	99
X77300	Nonstate	0.012785%	0.012326%	-0.000459%	440	440	-	135	305	-	135	170	-	135	35	-	35
X77400	Nonstate	0.005991%	0.005855%	-0.000136%	131	131	-	40	91	-	40	51	-	40	11	-	11
X77700	Nonstate	0.022917%	0.022253%	-0.000664%	637	637	-	195	442	-	195	247	-	195	52	-	52
X77800	Nonstate	0.014548%	0.013609%	-0.000939%	902	902	-	277	625	-	277	348	-	277	71	-	71
X77900	Nonstate	0.016506%	0.016564%	0.000058%	(56)	-	(56)	(17)	-	(39)	(17)	-	(22)	(17)	-	(5)	(5)
X78200	Nonstate	0.009312%	0.008824%	-0.000488%	468	468	-	144	324	-	144	180	-	144	36	-	36
X78300	Nonstate	0.023164%	0.045120%	0.021956%	(21,082)	-	(21,082)	(6,467)	-	(14,615)	(6,467)	-	(8,148)	(6,467)	-	(1,681)	(1,681)
X78400	Nonstate	0.121553%	0.118814%	-0.002739%	2,630	2,630	-	807	1,823	-	807	1,016	-	807	209	-	209
X78600	Nonstate	0.007750%	0.008418%	0.000668%	(642)	-	(642)	(197)	-	(445)	(197)	-	(248)	(197)	-	(51)	(51)
X78700	Nonstate	0.005727%	0.006024%	0.000297%	(285)	-	(285)	(87)	-	(198)	(87)	-	(111)	(87)	-	(24)	(24)
X78800	Nonstate	0.030322%	0.025439%	-0.004883%	4,689	4,689	-	1,438	3,251	-	1,438	1,813	-	1,438	375	-	375
X78900	Nonstate	0.006214%	0.006518%	0.000304%	(292)	-	(292)	(90)	-	(202)	(90)	-	(112)	(90)	-	(22)	(22)
X79100	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X79300	Nonstate	0.002781%	0.002522%	-0.000259%	249	249	-	76	173	-	76	97	-	76	21	-	21
X79400	Nonstate	0.011232%	0.011524%	0.000292%	(281)	-	(281)	(86)	-	(195)	(86)	-	(109)	(86)	-	(23)	(23)
X79600	Nonstate	0.026463%	0.026077%	-0.000386%	370	370	-	113	257	-	113	144	-	113	31	-	31
X79700	Nonstate	0.003273%	0.003171%	-0.000102%	98	98	-	30	68	-	30	38	-	30	8	-	8
X79800	Nonstate	0.007478%	0.007562%	0.000084%	(81)	-	(81)	(25)	-	(56)	(25)	-	(31)	(25)	-	(6)	(6)

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Amortization of Change in Proportionate Share of Net Pension Liability
As of and for the Year Ended June 30, 2023

Employer	State/Nonstate	FY 22 %	FY 23 %	% Diff FY22 to		\$ Diff NPL											
				FY23	FY22 to FY23	Def023	Def123	FY 23 R	FY 23 DO	FY 23 DI	FY 24 R	FY 24 DO	FY 24 DI	FY 25 R	FY 25 DO	FY 25 DI	FY 26 R
X79900	Nonstate	0.006951%	0.006924%	-0.000027%	26	26	-	8	18	-	8	10	-	8	2	-	2
X80300	Nonstate	0.023085%	0.030980%	0.007895%	(7,581)	-	(7,581)	(2,325)	-	(5,256)	(2,325)	-	(2,931)	(2,325)	-	(606)	(606)
X80400	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X80500	Nonstate	0.003369%	0.003393%	0.000024%	(24)	-	(24)	(7)	-	(17)	(7)	-	(10)	(7)	-	(3)	(3)
X80600	Nonstate	0.273518%	0.259403%	-0.014115%	13,554	13,554	-	4,158	9,396	-	4,158	5,238	-	4,158	1,080	-	1,080
X80700	Nonstate	0.008625%	0.009617%	0.000992%	(953)	-	(953)	(292)	-	(661)	(292)	-	(369)	(292)	-	(77)	(77)
X80900	Nonstate	0.011446%	0.008832%	-0.002614%	2,510	2,510	-	770	1,740	-	770	970	-	770	200	-	200
X81100	Nonstate	0.002402%	0.003256%	0.000854%	(820)	-	(820)	(252)	-	(568)	(252)	-	(316)	(252)	-	(64)	(64)
X81200	Nonstate	0.033312%	0.038001%	0.004689%	(4,503)	-	(4,503)	(1,381)	-	(3,122)	(1,381)	-	(1,741)	(1,381)	-	(360)	(360)
X81400	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X81500	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X81600	Nonstate	0.009177%	0.009837%	0.000660%	(634)	-	(634)	(194)	-	(440)	(194)	-	(246)	(194)	-	(52)	(52)
X81700	Nonstate	0.041634%	0.034938%	-0.006696%	6,430	6,430	-	1,972	4,458	-	1,972	2,486	-	1,972	514	-	514
X81900	Nonstate	0.005054%	0.005170%	0.000116%	(112)	-	(112)	(34)	-	(78)	(34)	-	(44)	(34)	-	(10)	(10)
X82000	Nonstate	0.010442%	0.010601%	0.000159%	(153)	-	(153)	(47)	-	(106)	(47)	-	(59)	(47)	-	(12)	(12)
X82100	Nonstate	0.030774%	0.030346%	-0.000428%	411	411	-	126	285	-	126	159	-	126	33	-	33
X82200	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X82300	Nonstate	0.002216%	0.002157%	-0.000059%	56	56	-	17	39	-	17	22	-	17	5	-	5
X82400	Nonstate	0.018526%	0.019923%	0.001397%	(1,341)	-	(1,341)	(411)	-	(930)	(411)	-	(519)	(411)	-	(108)	(108)
X82600	Nonstate	0.009628%	0.009896%	0.000268%	(257)	-	(257)	(79)	-	(178)	(79)	-	(99)	(79)	-	(20)	(20)
X82700	Nonstate	0.009508%	0.011392%	0.001884%	(1,809)	-	(1,809)	(555)	-	(1,254)	(555)	-	(699)	(555)	-	(144)	(144)
X82900	Nonstate	0.006601%	0.011916%	0.005315%	(5,104)	-	(5,104)	(1,566)	-	(3,538)	(1,566)	-	(1,972)	(1,566)	-	(406)	(406)
X83100	Nonstate	0.017017%	0.015961%	-0.001056%	1,014	1,014	-	311	703	-	311	392	-	311	81	-	81
X83300	Nonstate	0.009648%	0.008215%	-0.001433%	1,376	1,376	-	422	954	-	422	532	-	422	110	-	110
X83500	Nonstate	0.007597%	0.005795%	-0.001802%	1,730	1,730	-	531	1,199	-	531	668	-	531	137	-	137
X83700	Nonstate	0.006807%	0.007873%	0.001066%	(1,024)	-	(1,024)	(314)	-	(710)	(314)	-	(396)	(314)	-	(82)	(82)
X83900	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X84100	Nonstate	0.005055%	0.004912%	-0.000143%	138	138	-	42	96	-	42	54	-	42	12	-	12
X84300	Nonstate	0.004669%	0.004873%	0.000204%	(195)	-	(195)	(60)	-	(135)	(60)	-	(75)	(60)	-	(15)	(15)
X84400	Nonstate	0.003065%	0.002934%	-0.000131%	126	126	-	39	87	-	39	48	-	39	9	-	9
X84500	Nonstate	0.008572%	0.008977%	0.000405%	(389)	-	(389)	(119)	-	(270)	(119)	-	(151)	(119)	-	(32)	(32)
X84600	Nonstate	0.016555%	0.015416%	-0.001139%	1,094	1,094	-	336	758	-	336	422	-	336	86	-	86
X84700	Nonstate	0.110629%	0.120492%	0.009863%	(9,471)	-	(9,471)	(2,905)	-	(6,566)	(2,905)	-	(3,661)	(2,905)	-	(756)	(756)
X84900	Nonstate	0.010485%	0.010082%	-0.000403%	387	387	-	119	268	-	119	149	-	119	30	-	30
X85000	Nonstate	0.004259%	0.004487%	0.000228%	(219)	-	(219)	(67)	-	(152)	(67)	-	(85)	(67)	-	(18)	(18)
X85100	Nonstate	0.020416%	0.018853%	-0.001563%	1,501	1,501	-	460	1,041	-	460	581	-	460	121	-	121
X85200	Nonstate	0.062516%	0.063184%	0.000668%	(641)	-	(641)	(197)	-	(444)	(197)	-	(247)	(197)	-	(50)	(50)
X85300	Nonstate	0.032124%	0.027276%	-0.004848%	4,655	4,655	-	1,428	3,227	-	1,428	1,799	-	1,428	371	-	371
X85500	Nonstate	0.010977%	0.010777%	-0.000200%	192	192	-	59	133	-	59	74	-	59	15	-	15
X85700	Nonstate	0.019201%	0.019928%	0.000727%	(698)	-	(698)	(214)	-	(484)	(214)	-	(270)	(214)	-	(56)	(56)
X85800	Nonstate	0.077381%	0.077910%	0.000529%	(508)	-	(508)	(156)	-	(352)	(156)	-	(196)	(156)	-	(40)	(40)
X86000	Nonstate	0.017600%	0.017433%	-0.000167%	161	161	-	49	112	-	49	63	-	49	14	-	14
X86100	Nonstate	0.084641%	0.084172%	-0.000469%	450	450	-	138	312	-	138	174	-	138	36	-	36
X86400	Nonstate	0.353980%	0.391986%	0.038006%	(36,494)	-	(36,494)	(11,194)	-	(25,300)	(11,194)	-	(14,106)	(11,194)	-	(2,912)	(2,912)
X86500	Nonstate	0.066132%	0.064247%	-0.001885%	1,810	1,810	-	555	1,255	-	555	700	-	555	145	-	145
X86700	Nonstate	0.009261%	0.008478%	-0.000783%	751	751	-	230	521	-	230	291	-	230	61	-	61
X86800	Nonstate	0.064364%	0.064427%	0.000063%	(60)	-	(60)	(18)	-	(42)	(18)	-	(24)	(18)	-	(6)	(6)
X86900	Nonstate	0.009941%	0.011227%	0.001286%	(1,235)	-	(1,235)	(379)	-	(856)	(379)	-	(477)	(379)	-	(98)	(98)
X87000	Nonstate	0.049959%	0.051664%	0.001705%	(1,637)	-	(1,637)	(502)	-	(1,135)	(502)	-	(633)	(502)	-	(131)	(131)
X87200	Nonstate	0.042003%	0.040239%	-0.001764%	1,694	1,694	-	520	1,174	-	520	654	-	520	134	-	134
X87300	Nonstate	0.011387%	0.011510%	0.000123%	(118)	-	(118)	(36)	-	(82)	(36)	-	(46)	(36)	-	(10)	(10)
X87400	Nonstate	0.031023%	0.023572%	-0.007451%	7,155	7,155	-	2,195	4,960	-	2,195	2,765	-	2,195	570	-	570

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Amortization of Change in Proportionate Share of Net Pension Liability
As of and for the Year Ended June 30, 2023

Employer	State/Nonstate	FY 22 %	FY 23 %	% Diff FY22 to		DefO23	DefI23	FY 23 R	FY 23 DO	FY 23 DI	FY 24 R	FY 24 DO	FY 24 DI	FY 25 R	FY 25 DO	FY 25 DI	FY 26 R
				FY23	\$ Diff NPL FY22 to FY23												
X87500	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X87600	Nonstate	0.007287%	0.006783%	-0.000504%	484	484	-	148	336	-	148	188	-	148	40	-	40
X87700	Nonstate	0.012085%	0.013617%	0.001532%	(1,471)	-	(1,471)	(451)	-	(1,020)	(451)	-	(569)	(451)	-	(118)	(118)
X87900	Nonstate	0.009648%	0.007117%	-0.002531%	2,431	2,431	-	746	1,685	-	746	939	-	746	193	-	193
X88000	Nonstate	0.056954%	0.054690%	-0.002264%	2,174	2,174	-	667	1,507	-	667	840	-	667	173	-	173
X88100	Nonstate	0.117261%	0.106830%	-0.010431%	10,016	10,016	-	3,072	6,944	-	3,072	3,872	-	3,072	800	-	800
X88200	Nonstate	0.002275%	0.002031%	-0.000244%	234	234	-	72	162	-	72	90	-	72	18	-	18
X88300	Nonstate	0.013813%	0.015462%	0.001649%	(1,584)	-	(1,584)	(486)	-	(1,098)	(486)	-	(612)	(486)	-	(126)	(126)
X88400	Nonstate	0.031757%	0.034825%	0.003068%	(2,946)	-	(2,946)	(904)	-	(2,042)	(904)	-	(1,138)	(904)	-	(234)	(234)
X88500	Nonstate	0.033570%	0.026529%	-0.007041%	6,761	6,761	-	2,074	4,687	-	2,074	2,613	-	2,074	539	-	539
X88700	Nonstate	0.010033%	0.010427%	0.000394%	(379)	-	(379)	(116)	-	(263)	(116)	-	(147)	(116)	-	(31)	(31)
X88900	Nonstate	0.001927%	0.001996%	0.000069%	(66)	-	(66)	(20)	-	(46)	(20)	-	(26)	(20)	-	(6)	(6)
X89000	Nonstate	0.001299%	0.000000%	-0.001299%	1,247	1,247	-	383	864	-	383	481	-	383	98	-	98
X89100	Nonstate	0.070826%	0.069513%	-0.001313%	1,261	1,261	-	387	874	-	387	487	-	387	100	-	100
X89200	Nonstate	0.004339%	0.005400%	0.001061%	(1,019)	-	(1,019)	(313)	-	(706)	(313)	-	(393)	(313)	-	(80)	(80)
X89210	Nonstate	0.000000%	0.001783%	0.001783%	(1,712)	-	(1,712)	(525)	-	(1,187)	(525)	-	(662)	(525)	-	(137)	(137)
X89300	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X89400	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X89500	Nonstate	0.042357%	0.029739%	-0.012618%	12,116	12,116	-	3,717	8,399	-	3,717	4,682	-	3,717	965	-	965
X89600	Nonstate	0.011457%	0.012050%	0.000593%	(569)	-	(569)	(175)	-	(394)	(175)	-	(219)	(175)	-	(44)	(44)
X89700	Nonstate	0.208380%	0.204901%	-0.003479%	3,340	3,340	-	1,025	2,315	-	1,025	1,290	-	1,025	265	-	265
X89775	Nonstate	0.036730%	0.036434%	-0.000296%	285	285	-	87	198	-	87	111	-	87	24	-	24
X89800	Nonstate	0.001232%	0.001270%	0.000038%	(37)	-	(37)	(11)	-	(26)	(11)	-	(15)	(11)	-	(4)	(4)
X89850	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X89900	Nonstate	0.002492%	0.002338%	-0.000154%	148	148	-	45	103	-	45	58	-	45	13	-	13
X89910	Nonstate	0.010099%	0.009293%	-0.000806%	774	774	-	237	537	-	237	300	-	237	63	-	63
X90001	Nonstate	0.046711%	0.045068%	-0.001643%	1,578	1,578	-	484	1,094	-	484	610	-	484	126	-	126
X90002	Nonstate	0.018446%	0.020041%	0.001595%	(1,532)	-	(1,532)	(470)	-	(1,062)	(470)	-	(592)	(470)	-	(122)	(122)
X90004	Nonstate	0.059311%	0.064596%	0.005285%	(5,075)	-	(5,075)	(1,557)	-	(3,518)	(1,557)	-	(1,961)	(1,557)	-	(404)	(404)
X90005	Nonstate	0.041149%	0.044496%	0.003347%	(3,214)	-	(3,214)	(986)	-	(2,228)	(986)	-	(1,242)	(986)	-	(256)	(256)
X90006	Nonstate	0.077620%	0.074009%	-0.003611%	3,467	3,467	-	1,063	2,404	-	1,063	1,341	-	1,063	278	-	278
X90007	Nonstate	0.022233%	0.025718%	0.003485%	(3,347)	-	(3,347)	(1,027)	-	(2,320)	(1,027)	-	(1,293)	(1,027)	-	(266)	(266)
X90008	Nonstate	0.017631%	0.018637%	0.001006%	(966)	-	(966)	(296)	-	(670)	(296)	-	(374)	(296)	-	(78)	(78)
X90009	Nonstate	0.040984%	0.041024%	0.000040%	(39)	-	(39)	(12)	-	(27)	(12)	-	(15)	(12)	-	(3)	(3)
X90010	Nonstate	0.043584%	0.045641%	0.002057%	(1,975)	-	(1,975)	(606)	-	(1,369)	(606)	-	(763)	(606)	-	(157)	(157)
X90011	Nonstate	0.024032%	0.025416%	0.001384%	(1,329)	-	(1,329)	(408)	-	(921)	(408)	-	(513)	(408)	-	(105)	(105)
X90012	Nonstate	0.023670%	0.024863%	0.001193%	(1,145)	-	(1,145)	(351)	-	(794)	(351)	-	(443)	(351)	-	(92)	(92)
X90013	Nonstate	0.130265%	0.119577%	-0.010688%	10,263	10,263	-	3,148	7,115	-	3,148	3,967	-	3,148	819	-	819
X90015	Nonstate	0.044392%	0.049034%	0.004642%	(4,458)	-	(4,458)	(1,367)	-	(3,091)	(1,367)	-	(1,724)	(1,367)	-	(357)	(357)
X90017	Nonstate	0.000879%	0.029125%	0.028246%	(27,123)	-	(27,123)	(8,320)	-	(18,803)	(8,320)	-	(10,483)	(8,320)	-	(2,163)	(2,163)
X90018	Nonstate	0.016947%	0.016302%	-0.000645%	129	619	-	190	429	-	190	239	-	190	49	-	49
X90023	Nonstate	0.102293%	0.100903%	-0.001390%	1,335	1,335	-	410	925	-	410	515	-	410	105	-	105
X90025	Nonstate	0.034774%	0.029289%	-0.005485%	5,267	5,267	-	1,616	3,651	-	1,616	2,035	-	1,616	419	-	419
X90028	Nonstate	0.014576%	0.014470%	-0.000106%	101	101	-	31	70	-	31	39	-	31	8	-	8
X90030	Nonstate	0.019993%	0.021587%	0.001594%	(1,531)	-	(1,531)	(470)	-	(1,061)	(470)	-	(591)	(470)	-	(121)	(121)
X99903	Nonstate	0.000850%	0.000743%	-0.000107%	103	103	-	32	71	-	32	39	-	32	7	-	7
X99908	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X99911	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X99915	Nonstate	0.000405%	0.000285%	-0.000120%	115	115	-	35	80	-	35	45	-	35	10	-	10
X99918	Nonstate	0.000247%	0.000272%	0.000025%	(24)	-	(24)	(7)	-	(17)	(7)	-	(10)	(7)	-	(3)	(3)
X99919	Nonstate	0.000000%	0.000263%	0.000263%	(253)	-	(253)	(78)	-	(175)	(78)	-	(97)	(78)	-	(19)	(19)
X99925	Nonstate	0.000425%	0.000407%	-0.000018%	17	17	-	5	12	-	5	7	-	5	2	-	2

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As of and for the Year Ended June 30, 2023

Employer	State/Nonstate	FY 22 %	FY 23 %	% Diff FY22 to		\$ Diff NPL											
				FY23	FY22 to FY23	DefO23	DefI23	FY 23 R	FY 23 DO	FY 23 DI	FY 24 R	FY 24 DO	FY 24 DI	FY 25 R	FY 25 DO	FY 25 DI	FY 26 R
X99926	Nonstate	0.000514%	0.000000%	-0.000514%	494	494	-	152	342	-	152	190	-	152	38	-	38
X99927	Nonstate	0.000000%	0.000435%	0.000435%	(418)	-	(418)	(128)	-	(290)	(128)	-	(162)	(128)	-	(34)	(34)
X99931	Nonstate	0.000287%	0.000299%	0.000012%	(12)	-	(12)	(4)	-	(8)	(4)	-	(4)	(4)	-	-	-
X99934	Nonstate	0.000000%	0.000308%	0.000308%	(296)	-	(296)	(91)	-	(205)	(91)	-	(114)	(91)	-	(23)	(23)
X99935	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X99936	Nonstate	0.000326%	0.000244%	-0.000082%	79	79	-	24	55	-	24	31	-	24	7	-	7
X99937	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X99939	Nonstate	0.000257%	0.000208%	-0.000049%	47	47	-	14	33	-	14	19	-	14	5	-	5
X99940	Nonstate	0.000237%	0.000256%	0.000019%	(18)	-	(18)	(6)	-	(12)	(6)	-	(6)	(6)	-	-	-
X99941	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X99942	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X99955	Nonstate	0.000405%	0.000000%	-0.000405%	389	389	-	119	270	-	119	151	-	119	32	-	32
X99960	Nonstate	0.000712%	0.000788%	0.000076%	(73)	-	(73)	(22)	-	(51)	(22)	-	(29)	(22)	-	(7)	(7)
X99961	Nonstate	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
X99963	Nonstate	0.000455%	0.000420%	-0.000035%	33	33	-	10	23	-	10	13	-	10	3	-	3
		100.000000%	100.000000%	0.000000%	-	2,016,499	(2,016,499)	-	1,397,945	(1,397,945)	-	779,391	(779,391)	-	160,838	(160,838)	-