

WEST VIRGINIA EMERGENCY MEDICAL SERVICES' RETIREMENT SYSTEM
 Amortization of Change in Proportionate Share of Net Pension Liability
 As of and for the Year Ended June 30, 2025

Employer	FY 2024 Allocation %	FY 2025 Allocation %	Difference in Allocation % FY 2024 to FY 2025	Difference in Net Pension Liability FY 2024 to FY 2025	FY 2025 Amount Recognized	FY 2025 Deferred (Inflows)/Outflows	FY 2026 Amount Recognized	FY 2026 Deferred (Inflows)/Outflows	FY 2027 Amount Recognized	FY 2027 Deferred (Inflows)/Outflows	FY 2028 Amount Recognized	FY 2028 Deferred (Inflows)/Outflows	FY 2029 Amount Recognized	FY 2029 Deferred (Inflows)/Outflows
004200	0.000000%	0.000000%	0.000000%	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
M00001	8.698579%	5.323600%	-3.374979%	468,380	101,162	367,218	101,162	266,056	101,162	164,894	101,162	63,732	63,732	-
M00002	3.227568%	1.998400%	-1.229168%	170,584	36,843	133,741	36,843	96,898	36,843	60,055	36,843	23,212	23,212	-
M00003	1.208028%	1.657800%	0.449772%	(62,419)	(13,481)	(48,938)	(13,481)	(35,457)	(13,481)	(21,976)	(13,481)	(8,495)	(8,495)	-
M00004	18.446381%	13.161400%	-5.284981%	733,450	158,413	575,037	158,413	416,624	158,413	258,211	158,413	99,798	99,798	-
M00005	0.727712%	0.308200%	-0.419512%	58,220	12,575	45,645	12,575	33,070	12,575	20,495	12,575	7,920	7,920	-
M00006	0.778337%	0.631100%	-0.147237%	20,434	4,413	16,021	4,413	11,608	4,413	7,195	4,413	2,782	2,782	-
M00008	4.457739%	2.909900%	-1.547839%	214,809	46,395	168,414	46,395	122,019	46,395	75,624	46,395	29,229	29,229	-
M00009	6.951753%	0.000000%	-6.951753%	458,640	208,372	250,268	208,372	548,020	208,372	339,648	208,372	131,276	131,276	-
M00010	20.103607%	11.703300%	-8.400307%	1,165,796	251,792	914,004	251,792	662,212	251,792	410,420	251,792	158,628	158,628	-
M00011	6.510099%	3.205300%	-3.304799%	458,640	99,058	359,582	99,058	260,524	99,058	161,466	99,058	62,408	62,408	-
M00012	3.693244%	3.431800%	-0.261444%	36,283	7,837	28,446	7,837	20,609	7,837	12,772	7,837	4,935	4,935	-
M00013	4.146706%	2.945500%	-1.201206%	166,703	36,005	130,698	36,005	94,693	36,005	58,688	36,005	22,683	22,683	-
M00014	1.604283%	1.424600%	-0.179683%	24,936	5,386	19,550	5,386	14,164	5,386	8,778	5,386	3,392	3,392	-
M00015	1.286269%	0.822300%	-0.463969%	64,390	13,907	50,483	13,907	36,576	13,907	22,669	13,907	8,762	8,762	-
M00016	1.288249%	0.864600%	-0.423649%	58,794	12,698	46,096	12,698	33,398	12,698	20,700	12,698	8,002	8,002	-
M00017	0.778270%	0.427500%	-0.350770%	48,680	10,514	38,166	10,514	27,652	10,514	17,138	10,514	6,624	6,624	-
M00018	0.363101%	0.220200%	-0.142901%	19,832	4,283	15,549	4,283	11,266	4,283	6,983	4,283	2,700	2,700	-
M00100	0.202970%	0.454700%	0.251730%	(34,935)	(7,545)	(27,390)	(7,545)	(19,845)	(7,545)	(12,300)	(7,545)	(4,755)	(4,755)	-
M00200	4.778655%	4.966800%	0.188145%	(26,111)	(5,640)	(20,471)	(5,640)	(14,831)	(5,640)	(9,191)	(5,640)	(3,551)	(3,551)	-
M00300	0.218570%	0.671600%	0.453030%	(62,872)	(49,293)	(13,579)	(13,579)	(35,714)	(13,579)	(22,135)	(13,579)	(8,556)	(8,556)	-
M00400	0.032325%	0.699800%	0.667475%	(92,632)	(20,007)	(72,625)	(20,007)	(52,618)	(20,007)	(32,611)	(20,007)	(12,604)	(12,604)	-
M00700	0.026415%	0.256500%	0.230085%	(31,931)	(6,897)	(25,034)	(6,897)	(18,137)	(6,897)	(11,240)	(6,897)	(4,343)	(4,343)	-
M00800	0.000000%	0.330600%	0.330600%	(45,881)	(9,910)	(35,971)	(9,910)	(26,061)	(9,910)	(16,151)	(9,910)	(6,241)	(6,241)	-
M01000	0.253850%	0.853200%	0.599350%	(83,178)	(17,965)	(65,213)	(17,965)	(47,248)	(17,965)	(29,283)	(17,965)	(11,318)	(11,318)	-
M01200	1.222362%	1.606900%	0.384538%	(53,366)	(11,526)	(41,840)	(11,526)	(30,314)	(11,526)	(18,788)	(11,526)	(7,262)	(7,262)	-
M01300	0.000000%	0.495500%	0.495500%	(68,765)	(14,852)	(53,913)	(14,852)	(39,061)	(14,852)	(24,209)	(14,852)	(9,357)	(9,357)	-
M01400	0.000000%	0.840500%	0.840500%	(116,645)	(25,193)	(91,452)	(25,193)	(66,259)	(25,193)	(41,066)	(25,193)	(15,873)	(15,873)	-
M01500	0.229252%	0.723400%	0.494148%	(68,578)	(14,812)	(53,766)	(14,812)	(38,954)	(14,812)	(24,142)	(14,812)	(9,330)	(9,330)	-
M01600	0.002506%	0.592300%	0.589794%	(81,852)	(17,679)	(64,173)	(17,679)	(46,494)	(17,679)	(28,815)	(17,679)	(11,136)	(11,136)	-
M01700	0.131584%	2.102200%	1.970616%	(273,482)	(59,067)	(214,415)	(59,067)	(155,348)	(59,067)	(96,281)	(59,067)	(37,214)	(37,214)	-
M01900	0.627511%	6.335000%	5.707489%	(792,085)	(171,077)	(621,008)	(171,077)	(449,931)	(171,077)	(278,854)	(171,077)	(107,777)	(107,777)	-
M02200	0.171720%	0.410200%	0.238480%	(33,096)	(7,148)	(25,948)	(7,148)	(18,800)	(7,148)	(11,652)	(7,148)	(4,504)	(4,504)	-
M02300	0.244748%	0.763200%	0.518452%	(71,951)	(15,540)	(56,411)	(15,540)	(40,871)	(15,540)	(25,331)	(15,540)	(9,791)	(9,791)	-
M02400	0.092309%	0.581100%	0.488791%	(67,834)	(14,651)	(53,183)	(14,651)	(38,532)	(14,651)	(23,881)	(14,651)	(9,230)	(9,230)	-
M02500	0.206551%	1.090400%	0.883849%	(122,661)	(26,493)	(96,168)	(26,493)	(69,675)	(26,493)	(43,182)	(26,493)	(16,689)	(16,689)	-
M02600	0.008468%	1.035500%	1.027032%	(142,532)	(30,784)	(111,748)	(30,784)	(80,964)	(30,784)	(50,180)	(30,784)	(19,396)	(19,396)	-
M02700	0.960635%	1.010300%	0.049665%	(6,893)	(1,489)	(5,404)	(1,489)	(3,915)	(1,489)	(2,426)	(1,489)	(937)	(937)	-
M02900	0.412242%	0.629700%	0.217458%	(30,179)	(6,518)	(23,661)	(6,518)	(17,143)	(6,518)	(10,625)	(6,518)	(4,107)	(4,107)	-
M03000	0.002360%	0.566100%	0.563740%	(78,236)	(16,898)	(61,338)	(16,898)	(44,440)	(16,898)	(27,542)	(16,898)	(10,644)	(10,644)	-
M03100	0.006862%	1.242400%	1.235538%	(171,468)	(37,034)	(134,434)	(37,034)	(97,400)	(37,034)	(60,366)	(37,034)	(23,332)	(23,332)	-
M03200	0.047543%	0.458000%	0.410457%	(66,963)	(12,303)	(54,660)	(12,303)	(32,357)	(12,303)	(20,054)	(12,303)	(7,751)	(7,751)	-
M03300	0.517011%	0.663400%	0.146389%	(20,316)	(4,388)	(15,928)	(4,388)	(11,540)	(4,388)	(7,152)	(4,388)	(2,764)	(2,764)	-
M03400	0.000000%	0.527600%	0.527600%	(73,220)	(15,814)	(57,406)	(15,814)	(41,592)	(15,814)	(25,778)	(15,814)	(9,964)	(9,964)	-
M03500	0.165328%	0.748500%	0.583172%	(80,933)	(17,480)	(63,453)	(17,480)	(45,973)	(17,480)	(28,493)	(17,480)	(11,013)	(11,013)	-
M03600	0.192778%	0.506300%	0.313522%	(43,511)	(9,398)	(34,113)	(9,398)	(24,715)	(9,398)	(15,317)	(9,398)	(5,919)	(5,919)	-
M03700	0.027221%	0.345000%	0.317779%	(44,101)	(9,525)	(34,576)	(9,525)	(25,051)	(9,525)	(15,526)	(9,525)	(6,001)	(6,001)	-
M03800	0.220446%	0.551500%	0.331054%	(45,944)	(9,923)	(36,021)	(9,923)	(26,098)	(9,923)	(16,175)	(9,923)	(6,252)	(6,252)	-
M03900	0.117041%	0.724500%	0.607459%	(84,303)	(18,208)	(66,095)	(18,208)	(47,887)	(18,208)	(29,679)	(18,208)	(11,471)	(11,471)	-
M04200	0.000000%	0.340900%	0.340900%	(47,310)	(10,218)	(37,092)	(10,218)	(26,874)	(10,218)	(16,656)	(10,218)	(6,438)	(6,438)	-
M04400	0.046041%	0.554300%	0.508259%	(70,536)	(15,235)	(55,301)	(15,235)	(40,066)	(15,235)	(24,831)	(15,235)	(9,596)	(9,596)	-
M04500	1.36318%	0.359900%	-0.223582%	(31,029)	(6,702)	(24,327)	(6,702)	(17,625)	(6,702)	(10,923)	(6,702)	(4,221)	(4,221)	-
M04700	0.000000%	0.341000%	0.341000%	(47,324)	(10,221)	(37,103)	(10,221)	(26,882)	(10,221)	(16,661)	(10,221)	(6,440)	(6,440)	-
M04800	1.239326%	1.828900%	0.589574%	(81,821)	(17,672)	(64,149)	(17,672)	(46,477)	(17,672)	(28,805)	(17,672)	(11,133)	(11,133)	-
M04900	0.096930%	0.653400%	0.556470%	(77,227)	(16,680)	(60,547)	(16,680)	(43,867)	(16,680)	(27,187)	(16,680)	(10,507)	(10,507)	-
M05000	0.289814%	0.646200%	0.356386%	(49,459)	(10,682)	(38,777)	(10,682)	(28,095)	(10,682)	(17,413)	(10,682)	(6,731)	(6,731)	-
M05100	0.000000%	0.296400%	0.296400%	(41,134)	(8,884)	(32,250)	(8,884)	(23,366)	(8,884)	(14,482)	(8,884)	(5,598)	(5,598)	-
M05200	0.054443%	0.600600%	0.546157%	(75,796)	(16,371)	(59,425)	(16,371)	(43,054)	(16,371)	(26,683)	(16,371)	(10,312)	(10,312)	-
M05400	0.389073%	0.943000%	0.553927%	(76,874)	(16,603)	(60,271)	(16,603)	(43,668)	(16,603)	(27,065)	(16,603)	(10,462)	(10,462)	-
M05500	0.168310%	0.641800%	0.473490%	(65,711)	(14,192)	(51,519)	(14,192)	(37,327)	(14,192)	(23,135)	(14,192)	(8,943)	(8,943)	-
M68800	0.142117%	1.752800%	1.610683%	(223,531)	(48,279)	(175,252)	(48,279)	(126,973)	(48,279)	(78,694)	(48,279)	(30,415)	(30,415)	-
M80600	1.599354%	5.678800%	4.079446%	(566,146)	(122,278)	(443,868)	(122,278)	(321,590)	(122,278)	(199,312)	(122,278)	(77,034)	(77,034)	-
M82100	0.000000%	0.614800%	0.614800%	(85,322)	(18,428)	(66,894)	(18,428)	(48,466)	(18,428)	(30,038)	(18,428)	(11,610)	(11,610)	-
M88000	0.299686%	0.920700%	0.621014%	(86,184)	(18,614)	(67,570)	(18,614)	(48,956)	(18,614)	(30,342)	(18,614)	(11,728)	(11,728)	-
X00400	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-
X02700	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-
X04000	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-
X20900	0.111775%	0.008300%	-0.103475%	14,360	3,102	11,258	3,102	8,156	3,102	5,054	3,102	1,952	1,952	-
X27700	0.037625%	0.000000%	-0.037625%	5,222	1,128	4,094	1,128	2,966	1,128	1,838	1,128	710	710	-