

WEST VIRGINIA MUNICIPAL POLICE OFFICERS AND FIREFIGHTERS 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	FY 2025	Difference in	Difference in	FY 2025	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027	FY 2028	FY 2028	FY 2029	FY 2029	FY 2030	FY 2030	FY 2031	FY 2031	FY 2032	FY 2032
	Allocation %	Allocation %	Allocation %	Net Pension Liability	Amount	(Inflows)/Outflows	Amount	(Inflows)/Outflows	Amount	(Inflows)/Outflows	Amount	(Inflows)/Outflows	Amount	(Inflows)/Outflows	Amount	(Inflows)/Outflows	Amount	(Inflows)/Outflows	Amount	(Inflows)/Outflows
0926	0.009573%	0.142907%	-0.073334%	(11,221)	(1,520)	(9,701)	(1,520)	(8,181)	(1,520)	(6,661)	(1,520)	(5,141)	(1,520)	(3,621)	(1,520)	(2,101)	(1,520)	(581)	(581)	-
D03000	0.000000%	0.088712%	0.088712%	(11,735)	(1,839)	(10,725)	(1,839)	(9,896)	(1,839)	(8,057)	(1,839)	(6,218)	(1,839)	(4,379)	(1,839)	(2,540)	(1,839)	(701)	(701)	-
F20002	0.378589%	0.226995%	-0.111594%	23,195	3,143	20,052	3,143	16,909	3,143	15,766	3,143	10,623	3,143	7,480	3,143	4,337	3,143	1,194	1,194	-
F20600	0.343114%	0.357375%	0.014184%	(2,170)	(294)	(1,876)	(294)	(1,582)	(294)	(1,288)	(294)	(946)	(294)	(600)	(294)	(254)	(294)	(119)	(119)	-
F21000	0.946687%	0.923918%	-0.022769%	3,484	472	3,012	472	2,540	472	2,068	472	1,596	472	1,124	472	652	472	180	180	-
F21200	5.224741%	5.041444%	-0.183297%	28,046	3,800	24,246	3,800	20,446	3,800	16,646	3,800	12,846	3,800	9,046	3,800	5,246	3,800	1,446	1,446	-
F21600	1.732744%	1.686203%	-0.046541%	7,121	965	6,156	965	5,191	965	4,226	965	3,261	965	2,296	965	1,331	965	366	366	-
F21800	1.611302%	1.502113%	-0.138889%	21,251	3,880	18,371	3,880	15,491	3,880	12,611	3,880	9,731	3,880	6,851	3,880	3,971	3,880	1,091	1,091	-
F21901	16.633817%	14.661882%	-1.073935%	164,325	22,267	142,058	22,267	119,791	22,267	97,524	22,267	75,257	22,267	52,990	22,267	30,723	22,267	8,456	8,456	-
F22500	0.716608%	0.583649%	-0.132959%	20,344	2,757	17,587	2,757	14,830	2,757	12,073	2,757	9,316	2,757	6,559	2,757	3,802	2,757	1,045	1,045	-
F22700	2.555503%	2.782867%	0.227364%	(34,789)	(4,714)	(30,075)	(4,714)	(25,361)	(4,714)	(20,647)	(4,714)	(15,933)	(4,714)	(11,219)	(4,714)	(6,505)	(4,714)	(1,791)	(1,791)	-
F23001	2.220315%	1.981170%	-0.239145%	36,592	4,958	31,634	4,958	26,676	4,958	21,718	4,958	16,760	4,958	11,802	4,958	6,844	4,958	1,886	1,886	-
F23100	0.173391%	0.201494%	0.028103%	(4,874)	(660)	(4,214)	(660)	(3,554)	(660)	(2,894)	(660)	(2,234)	(660)	(1,574)	(660)	(914)	(660)	(254)	(254)	-
F23300	0.561429%	0.481263%	-0.079834%	(12,215)	(1,655)	(10,560)	(1,655)	(8,905)	(1,655)	(7,250)	(1,655)	(5,595)	(1,655)	(3,940)	(1,655)	(2,285)	(1,655)	(630)	(630)	-
F23700	0.929895%	0.744520%	-0.185375%	28,364	3,843	24,521	3,843	20,678	3,843	16,835	3,843	12,992	3,843	9,149	3,843	5,306	3,843	1,463	1,463	-
F24400	0.607456%	0.598482%	-0.008974%	1,373	186	1,187	186	1,001	186	815	186	629	186	443	186	257	186	71	71	-
F30300	0.748067%	5.832574%	-1.475483%	225,765	30,591	195,174	30,591	164,583	30,591	133,992	30,591	103,401	30,591	72,810	30,591	42,219	30,591	11,628	11,628	-
M00002	0.009282%	0.000000%	-0.009282%	14,203	1,925	12,278	1,925	10,353	1,925	8,428	1,925	6,503	1,925	4,578	1,925	2,653	1,925	728	728	-
M02600	0.000000%	0.029564%	0.029564%	(4,524)	(613)	(3,911)	(613)	(3,298)	(613)	(2,685)	(613)	(2,072)	(613)	(1,459)	(613)	(846)	(613)	(233)	(233)	-
P20002	1.416378%	1.392488%	-0.023890%	3,655	495	3,160	495	2,665	495	2,170	495	1,675	495	1,180	495	685	495	190	190	-
P20200	0.000000%	0.280185%	0.280185%	(42,871)	(5,809)	(37,062)	(5,809)	(31,253)	(5,809)	(25,444)	(5,809)	(19,635)	(5,809)	(13,826)	(5,809)	(8,017)	(5,809)	(2,208)	(2,208)	-
P20600	0.236931%	0.328147%	0.091216%	(6,345)	(860)	(5,485)	(860)	(4,625)	(860)	(3,765)	(860)	(2,905)	(860)	(2,045)	(860)	(1,185)	(860)	(325)	(325)	-
P20700	0.233407%	0.238852%	0.005445%	(803)	(109)	(694)	(109)	(585)	(109)	(476)	(109)	(367)	(109)	(258)	(109)	(149)	(109)	(40)	(40)	-
P21000	1.469702%	1.634191%	0.164489%	(25,168)	(3,410)	(21,758)	(3,410)	(18,348)	(3,410)	(14,938)	(3,410)	(11,528)	(3,410)	(8,118)	(3,410)	(4,708)	(3,410)	(1,298)	(1,298)	-
P21200	0.321361%	9.275665%	-0.045696%	6,992	947	6,045	947	5,098	947	4,151	947	3,204	947	2,257	947	1,310	947	363	363	-
P21300	0.570430%	0.528315%	-0.042115%	6,444	873	5,571	873	4,698	873	3,825	873	2,952	873	2,079	873	1,206	873	333	333	-
P21400	0.041314%	0.151892%	0.110578%	(16,884)	(2,288)	(14,596)	(2,288)	(12,308)	(2,288)	(10,020)	(2,288)	(7,732)	(2,288)	(5,444)	(2,288)	(3,156)	(2,288)	(888)	(888)	-
P21600	2.538901%	2.676230%	0.137329%	(21,013)	(2,847)	(18,166)	(2,847)	(15,319)	(2,847)	(12,472)	(2,847)	(9,625)	(2,847)	(6,778)	(2,847)	(3,931)	(2,847)	(1,084)	(1,084)	-
P21800	2.667293%	2.473660%	-0.193633%	29,628	4,015	25,613	4,015	21,598	4,015	17,583	4,015	13,568	4,015	9,553	4,015	5,538	4,015	1,523	1,523	-
P21901	13.828230%	13.356832%	-0.471398%	72,129	9,774	62,355	9,774	52,581	9,774	42,807	9,774	33,033	9,774	23,259	9,774	13,485	9,774	3,711	3,711	-
P22000	1.525174%	1.351377%	-0.173797%	26,593	3,603	22,990	3,603	19,387	3,603	15,784	3,603	12,181	3,603	8,578	3,603	4,975	3,603	1,372	1,372	-
P22300	0.573841%	0.771102%	0.197261%	(19,111)	(3,975)	(15,136)	(3,975)	(11,161)	(3,975)	(7,186)	(3,975)	(3,211)	(3,975)	(646)	(3,975)	(251)	(3,975)	(1,000)	(1,000)	-
P22500	0.870310%	0.909110%	0.038796%	(5,936)	(804)	(5,132)	(804)	(4,328)	(804)	(3,524)	(804)	(2,720)	(804)	(1,916)	(804)	(1,112)	(804)	(308)	(308)	-
P22600	0.329399%	1.197152%	0.867753%	(56,270)	(7,625)	(48,645)	(7,625)	(41,020)	(7,625)	(33,395)	(7,625)	(25,770)	(7,625)	(18,145)	(7,625)	(10,520)	(7,625)	(2,895)	(2,895)	-
P22700	3.766393%	4.355699%	0.589306%	(90,170)	(12,218)	(77,952)	(12,218)	(65,734)	(12,218)	(53,516)	(12,218)	(41,298)	(12,218)	(29,080)	(12,218)	(16,862)	(12,218)	(4,644)	(4,644)	-
P23001	2.175112%	2.122766%	-0.052346%	5,346	724	4,622	724	3,898	724	3,174	724	2,450	724	1,726	724	1,002	724	276	276	-
P23100	0.566141%	0.388228%	-0.167913%	25,692	3,481	22,211	3,481	18,730	3,481	15,249	3,481	11,768	3,481	8,287	3,481	4,806	3,481	1,325	1,325	-
P23300	0.941500%	1.348578%	0.407078%	(62,287)	(8,440)	(53,847)	(8,440)	(45,407)	(8,440)	(36,967)	(8,440)	(28,527)	(8,440)	(20,087)	(8,440)	(11,647)	(8,440)	(3,207)	(3,207)	-
P23700	0.789899%	0.628855%	-0.161044%	24,641	3,339	21,302	3,339	17,963	3,339	14,624	3,339	11,285	3,339	7,946	3,339	4,607	3,339	1,268	1,268	-
P24001	0.469134%	0.214255%	-0.254879%	38,998	5,284	33,714	5,284	28,430	5,284	23,146	5,284	17,862	5,284	12,578	5,284	7,294	5,284	2,010	2,010	-
P24200	0.000000%	0.037233%	0.037233%	(5,697)	(772)	(4,925)	(772)	(4,153)	(772)	(3,381)	(772)	(2,609)	(772)	(1,837)	(772)	(1,065)	(772)	(293)	(293)	-
P24300	0.000000%	0.339945%	0.339945%	(52,015)	(7,048)	(44,967)	(7,048)	(37,919)	(7,048)	(30,871)	(7,048)	(23,823)	(7,048)	(16,775)	(7,048)	(9,727)	(7,048)	(2,679)	(2,679)	-
P24400	1.108671%	1.195309%	0.086638%	(13,256)	(1,796)	(11,460)	(1,796)	(9,664)	(1,796)	(7,868)	(1,796)	(6,072)	(1,796)	(4,276)	(1,796)	(2,480)	(1,796)	(684)	(684)	-
P25100	0.329617%	0.451754%	0.122137%	(18,688)	(2,532)	(16,156)	(2,532)	(13,624)	(2,532)	(11,092)	(2,532)	(8,560)	(2,532)	(6,028)	(2,532)	(3,496)	(2,532)	(964)	(964)	-
P26000	1.993320%	1.905737%	-0.087583%	28,702	3,889	24,813	3,889	20,924	3,889	17,035	3,889	13,146	3,889	9,257	3,889	5,368	3,889	1,479	1,479	-
P26600	0.027642%	0.206027%	0.178385%	(27,295)	(3,699)	(23,596)	(3,699)	(19,897)	(3,699)	(16,198)	(3,699)	(12,499)	(3,699)	(8,800)	(3,699)	(5,101)	(3,699)	(1,402)	(1,402)	-
P28800	0.000000%	1.273708%	1.273708%	(194,890)	(26,408)	(168,482)	(26,408)	(142,074)	(26,408)	(115,666)	(26,408)	(89,258)	(26,408)	(62,850)	(26,408)	(36,442)	(26,408)	(10,034)	(10,034)	-
P29200	0.070781%	0.365991%	0.295210%	(45,170)	(6,121)	(39,049)	(6,121)	(32,928)	(6,121)	(26,807)	(6,121)	(20,686)	(6,121)	(14,565)	(6,121)	(8,444)	(6,121)	(2,323)	(2,323)	-
P30200	0.104316%	0.089688%	-0.014627%	2,238	303	1,935	303	1,632	303	1,329	303	1,026	303	723	303	420	303	117	117	-
P30300	6.253227%	6.027585%	-0.225642%	31,465	4,264	2														