

Virginia Retirement System
 Finance Division
 Analysis of State Agency Change in Net Pension Liability
 For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	June 30, 2017 Net Pension Liability	PLUS: FY 2017 Deferred Inflows	LESS: FY 2017 Deferred Outflows	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	LESS: FY 2018	Calculated	Actual	Difference
					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	Employer Pension Expense	Normal Employer Contributions	June 30, 2018 Net Pension Liability	June 30, 2018 Net Pension Liability		
VRS State Plan Total		5,827,524,000	564,219,000	207,796,000	141,381,000	327,273,000	125,005,000	-	-	36,243,000	125,005,000	210,254,000	548,158,000	5,413,632,000	5,413,632,000	-
Employer Allocation																
Total for State Employers		5,827,524,000	564,219,000	207,796,000	141,381,000	327,273,000	125,005,000	-	-	36,243,000	125,005,000	210,254,000	548,158,000	5,413,632,000	5,413,632,000	-