

Exh. AMT-5C  
Dockets UE-230172 and UE-210852  
Witness: Alex M. Tellez  
REDACTED VERSION

BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP d/b/a PACIFIC POWER  
AND LIGHT COMPANY,

Respondent.

DOCKETS UE-230172 and  
UE-210852 (Consolidated)

In the Matter of

ALLIANCE OF WESTERN ENERGY  
CONSUMERS'

Petition for Order Approving Deferral of  
Increased Fly Ash Revenues

EXHIBIT TO TESTIMONY OF

ALEX M. TELLEZ

STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION

*Year 1 Pro Forma General Wage Increase, Adjustment 4.3*

September 14, 2023

CONFIDENTIAL PER PROTECTIVE ORDER IN DOCKET UE-230172  
REDACTED VERSION

PacifiCorp  
Washington 2023 General Rate Case  
General Wage Increase (Pro Forma) - Year 1

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			TOTAL			a		b	c
	ACCOUNT	Type	COMPANY	FACTOR	FACTOR %	Staff WASHINGTON ALLOCATED	REF#	PAC Original WASHINGTON ALLOCATED	Difference a-b=c
<b>Adjustment to Expense:</b>									
Steam Operations	500	PRO	2,055,916	CAGE	0.000%	-		-	-
Steam Operations	500	PRO	28	CAGW	22.163%	6		9	(3)
Steam Operations	500	PRO	294,956	JBG	22.163%	65,371		93,995	(28,624)
Steam Operations	500	PRO	98,801	SG	7.979%	7,883		11,335	(3,452)
Fuel Related-Non NPC	501	PRO	3,698	SE	7.616%	282		405	(123)
Steam Maintenance	512	PRO	1,244,180	CAGE	0.000%	-		-	-
Steam Maintenance	512	PRO	632,670	JBG	22.163%	140,218		201,616	(61,397)
Steam Maintenance	512	PRO	8,440	SG	7.979%	673		968	(295)
Hydro Operations	535	PRO	512,149	SG-P	7.979%	40,863		58,756	(17,893)
Hydro Operations	535	PRO	343,576	SG-U	7.979%	27,413		39,417	(12,003)
Hydro Maintenance	545	PRO	88,456	SG-P	7.979%	7,058		10,148	(3,090)
Hydro Maintenance	545	PRO	17,314	SG-U	7.979%	1,381		1,986	(605)
Other Operations	548	PRO	228,145	CAGE	0.000%	-		-	-
Other Operations	548	PRO	86,041	CAGW	22.163%	19,069		27,419	(8,350)
Other Operations	548	PRO	123,382	SG	7.979%	9,844		14,155	(4,311)
Other Operations	549	PRO	969	WA	Situs	-		-	-
Other Maintenance	553	PRO	83,480	CAGE	0.000%	-		-	-
Other Maintenance	553	PRO	29,109	CAGW	22.163%	6,452		9,276	(2,825)
Other Maintenance	553	PRO	14,863	SG	7.979%	1,186		1,705	(519)
Other Power Supply Expense	557	PRO	10,107	CAGE	0.000%	-		-	-
Other Power Supply Expense	557	PRO	1,144,392	SG	7.979%	91,309		131,290	(39,981)
Other Power Supply Expense	557	PRO	2,769	WA	Situs	-		-	-
Transmission Operations	560	PRO	931,314	SG	7.979%	74,307		106,844	(32,537)
Transmission Maintenance	571	PRO	622,059	SG	7.979%	49,633		71,365	(21,733)
Distribution Operations	580	PRO	1,097,982	WA	Situs	74,955		107,775	(32,820)
Distribution Operations	580	PRO	1,592,606	SNPD	6.264%	99,761		143,444	(43,682)
Distribution Maintenance	593	PRO	3,318,855	WA	Situs	277,896		399,577	(121,682)
Distribution Maintenance	593	PRO	740,478	SNPD	6.264%	46,384		66,694	(20,310)
Customer Accounts	903	PRO	1,017,189	CN	6.743%	68,589		98,622	(30,033)
Customer Accounts	903	PRO	484,539	WA	Situs	37,243		53,550	(16,307)
Customer Services	908	PRO	140,375	CN	6.743%	9,465		13,610	(4,145)
Customer Services	908	PRO	251,880	WA	Situs	6,470		9,303	(2,833)
Administrative & General	920	PRO	27,356	WA	Situs	(314)		(452)	138
Administrative & General	920	PRO	1,227,159	SO	7.085%	86,939		125,007	(38,068)
Administrative & General	935	PRO	672	WA	Situs	20		29	(9)
Administrative & General	935	PRO	90,481	SO	7.085%	6,410		9,217	(2,807)
			<u>18,566,390</u>			<u>1,256,767</u>	4.3.2	<u>1,807,066</u>	(550,299)

**Description of Adjustment:**

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during calendar year 2024 for labor charged to operation & maintenance accounts. See page 4.3.1 or more information on how this adjustment was calculated.

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**Washington 2023 General Rate Case**  
**General Wage Increase Adjustment**

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The unadjusted and restated (12 months ended June 2022) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual 12 months ended June 2022 total labor related expenses are identified on page 4.3.2.
2. Actual 12 months ended June 2022 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.4.
3. The restated 12 months ended June 2022 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2024 (see page 4.3.5). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.5.
4. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the overall non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Payroll taxes have been updated as result of the labor calculations in parts 3 and 4 above. These payroll tax calculations can be found on page 4.3.7.

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Description	Actual 12 Months Ended June 2022	Restatement 12 Months Ended June 2022	Adjustment	Pro Forma 12 Months Ending December 2024	Adjustment	Ref
Regular Ordinary Time	430,865,222	437,510,936	6,645,714	464,594,228	27,083,292	
Overtime	76,879,725	78,065,527	1,185,802	82,898,026	4,832,500	
Premium Pay	13,956,954	14,172,228	215,274	15,049,533	877,305	
<b>Subtotal for Escalation</b>	<b>521,701,902</b>	<b>529,748,691</b>	<b>8,046,789</b>	<b>562,541,787</b>	<b>32,793,097</b>	4.3.3&4
<b>Annual Incentive Plan</b>	<b>32,713,508</b>	<b>32,713,508</b>	-	<b>35,274,388</b>	<b>2,560,880</b>	
Payroll Tax Expense	38,800,779	39,367,507	566,728	41,899,377	2,531,870	4.3.7
Payroll Tax Expense-Unemployment	3,153,346	3,153,346	-	3,153,346	-	
<b>Total Payroll Taxes</b>	<b>41,954,125</b>	<b>42,520,853</b>	<b>566,728</b>	<b>45,052,723</b>	<b>2,531,870</b>	
SERP Plan	-	-	-	-	-	
Medical	58,024,607	58,024,607	-	58,024,607	-	
Pensions	5,707,720	5,707,720	-	(2,831,178)	(8,538,898)	4.3.6
Pension Administration	836,131	836,131	-	836,131	-	4.3.6
Post Retirement Benefits	856,324	856,324	-	1,049,315	192,991	4.3.6
Post Employment Benefits	5,454,165	5,454,165	-	4,699,391	(754,774)	4.3.6
401(k)	40,696,820	40,696,820	-	40,696,820	-	
All Other Labor and Benefit Items	25,769,675	25,769,675	-	25,769,675	-	
<b>Total Other Labor</b>	<b>53,551,161</b>	<b>53,551,161</b>	-	<b>44,450,479</b>	<b>(9,100,682)</b>	
<b>Total Labor</b>	<b>733,714,977</b>	<b>742,328,495</b>	<b>8,613,517</b>	<b>771,113,659</b>	<b>28,785,165</b>	4.3.8
Non-Utility and Capitalized Labor	260,469,861	263,527,672	3,057,811	273,746,446	10,218,774	4.3.8
<b>Total Utility Labor</b>	<b>473,245,117</b>	<b>478,800,823</b>	<b>5,555,706</b>	<b>497,367,213</b>	<b>18,566,390</b>	4.3.8
			Ref 4.2		Ref 4.3	

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General Wage Increase Adjustment**

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**Composite Labor Increases**

Regular Time/Overtime/Premium Pay June 2022 - Actual	<b>521,701,902</b>	<b>Ref 4.3.2</b>
Regular Time/Overtime/Premium Pay June 2022 - Annualized	<b>529,748,691</b>	<b>Ref 4.3.2</b>
% Increase - Annualized	1.54%	
Regular Time/Overtime/Premium Pay December 2024 - Pro Forma	<b>562,541,787</b>	<b>Ref 4.3.2</b>
% Increase - Pro Forma	6.19%	
% Increase - Total	7.83%	

Labor (12 Months Ended June 2022)

Account Desc.	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
Regular Ordinary Time	36,489	35,503	36,480	34,161	35,461	37,617	34,379	33,130	39,331	34,768	35,899	37,648	430,865
Overtime	6,893	6,456	5,844	5,460	5,400	7,217	6,418	4,528	7,116	7,520	6,529	7,498	76,880
Premium Pay	1,340	1,262	1,042	1,111	1,209	1,282	829	861	1,217	1,306	1,181	1,317	13,957
<b>Grand Total</b>	<b>44,722</b>	<b>43,222</b>	<b>43,366</b>	<b>40,733</b>	<b>42,070</b>	<b>46,116</b>	<b>41,625</b>	<b>38,519</b>	<b>47,664</b>	<b>43,595</b>	<b>43,609</b>	<b>46,463</b>	<b>521,702</b>

Ref 4.3.2  
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 Ref 4.3.2

Labor (12 Months Ended June 2022)

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
2	Officer/Exempt	16,719	15,072	16,186	15,074	15,222	17,079	15,131	14,099	18,469	15,789	16,017	17,110	191,968
3	IBEW 125	3,689	3,563	3,548	3,296	3,414	3,619	3,617	3,098	3,963	4,138	3,682	3,827	43,452
4	IBEW 659	4,321	4,160	4,056	3,770	3,867	4,247	4,573	3,432	4,173	3,695	3,890	4,181	48,362
5	UWUA 197	170	186	223	184	182	215	271	152	223	166	171	209	2,353
8	UWUA 127	4,299	4,019	4,003	3,896	4,038	4,468	3,788	3,517	4,182	4,322	4,225	4,336	49,093
9	IBEW 57 WY	60	75	56	69	53	65	70	61	79	80	81	89	838
11	IBEW 57 PD	10,105	10,527	9,741	9,421	9,862	10,442	8,970	9,150	10,718	9,828	10,020	11,021	119,806
12	IBEW 57 PS	3,324	3,596	3,435	3,056	3,463	3,850	3,274	3,210	3,990	3,646	3,491	3,542	41,878
13	PCCC Non-Exempt	465	492	489	453	451	462	419	412	427	415	449	449	5,381
15	IBEW 57 CT	331	373	399	384	344	365	344	315	357	377	367	364	4,320
16	IBEW 77	132	125	136	122	151	138	118	111	110	114	178	179	1,615
18	Non-Exempt	1,106	1,034	1,094	1,008	1,023	1,166	1,052	963	973	1,023	1,038	1,156	12,636
<b>Grand Total</b>		<b>44,722</b>	<b>43,222</b>	<b>43,366</b>	<b>40,733</b>	<b>42,070</b>	<b>46,116</b>	<b>41,625</b>	<b>38,519</b>	<b>47,664</b>	<b>43,595</b>	<b>43,609</b>	<b>46,463</b>	<b>521,702</b>

Annualization Increase

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
2	Officer/Exempt							3.52%					
3	IBEW 125								3.50%				
4	IBEW 659										2.00%		
5	UWUA 197											2.50%	
8	UWUA 127				2.00%								
9	IBEW 57 WY	2.50%											
11	IBEW 57 PD								2.50%				
12	IBEW 57 PS								2.50%				
13	PCCC Non-Exempt							3.07%					
15	IBEW 57 CT								2.50%				
16	IBEW 77								2.25%				
18	Non-Exempt							3.44%					

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Annualized Labor June 2022

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
2	Officer/Exempt	17,308	15,602	16,756	15,605	15,758	17,680	15,131	14,099	18,469	15,789	16,017	17,110	195,324
3	IBEW 125	3,818	3,687	3,672	3,412	3,533	3,745	3,744	3,098	3,963	4,138	3,682	3,827	44,318
4	IBEW 659	4,407	4,243	4,137	3,845	3,944	4,332	4,664	3,500	4,256	3,769	3,890	4,181	49,168
5	UWUA 197	174	191	228	189	187	221	278	156	229	171	175	209	2,407
8	UWUA 127	4,385	4,099	4,083	3,896	4,038	4,468	3,788	3,517	4,182	4,322	4,225	4,336	49,339
9	IBEW 57 WY	60	75	56	69	53	65	70	61	79	80	81	89	838
11	IBEW 57 PD	10,358	10,790	9,985	9,657	10,108	10,703	9,195	9,150	10,718	9,828	10,020	11,021	121,532
12	IBEW 57 PS	3,407	3,686	3,521	3,132	3,550	3,946	3,355	3,210	3,990	3,646	3,491	3,542	42,478
13	PCCC Non-Exempt	479	508	504	466	464	477	419	412	427	415	449	449	5,468
15	IBEW 57 CT	339	383	409	393	353	374	353	315	357	377	367	364	4,384
16	IBEW 77	135	128	139	125	155	141	120	111	110	114	178	179	1,636
18	Non-Exempt	1,144	1,070	1,132	1,043	1,058	1,206	1,052	963	973	1,023	1,038	1,156	12,857
<b>Grand Total</b>		<b>46,015</b>	<b>44,461</b>	<b>44,621</b>	<b>41,831</b>	<b>43,201</b>	<b>47,358</b>	<b>42,168</b>	<b>38,591</b>	<b>47,753</b>	<b>43,673</b>	<b>43,613</b>	<b>46,463</b>	<b>529,749</b>

Ref 4.3.2

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract.

CONFIDENTIAL

Pro Forma Increase to December 2024

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month.

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2	Officer/Exempt	12/26/2022	3.50%											(1)
		12/26/2023	3.36%											(2)
3	BEW 125	1/26/2023		4.50%										(2)
		1/26/2024		2.50%										(2)
4	BEW 659	6/26/2022						1.50%						(1)
		4/26/2023				2.00%								(2)
5	UWUA 197	5/26/2023					4.50%							(2)
		5/26/2024					2.50%							(2)
8	UWUA 127	9/26/2022									2.25%			(1)
		9/26/2023									2.25%			(2)
		9/26/2024									2.50%			(2)
9	BEW 57 WY	6/26/2022						2.50%						(1)
			(3) CONFIDENTIAL											(3) CONFIDENTIAL
11	BEW 57 PD	1/26/2023		4.00%										(2)
		1/26/2024		4.50%										(2)
12	BEW 57 PS	1/26/2023		4.00%										(2)
		1/26/2024		4.50%										(2)
13	PCCC Non Exempt	12/26/2022	3.50%											(1)
		12/26/2023	3.50%											(2)
15	BEW 57 CT	12/26/2022	4.00%											(2)
		12/26/2023	4.50%											(2)
16	BEW 77	1/26/2023		2.00%										(1)
			(3) CONFIDENTIAL											(3) CONFIDENTIAL
18	Non Exempt	12/26/2022	3.50%											(1)
		12/26/2023	3.36%											(2)

Pro Forma Labor December 2024

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2	Officer/Exempt	184.96	16.673	17.906	166.76	16.840	18.893	16.169	15.067	19.737	16.873	17.116	18.285	208.731
3	BEW 125	3.818	3.945	3.929	3.651	3.781	4.007	4.006	3.314	4.240	4.428	3.940	4.095	47.153
4	BEW 659	4.407	4.243	4.137	3.845	4.023	4.418	4.828	3.623	4.405	3.901	4.026	4.327	50.183
5	UWUA 197	174	191	228	189	187	236	298	166	245	183	187	223	2,507
8	UWUA 127	4.385	4.099	4.083	3.896	4.038	4.468	3.788	3.517	4.182	4.624	4.521	4.639	50.241
9	BEW 57 WY													
11	BEW 57 PD	10.358	11.707	10.834	10.477	10.967	11.613	9.976	9.926	11.629	10.664	10.872	11.428	130.582
12	BEW 57 PS	3.407	4.000	3.820	3.399	3.852	4.282	3.641	3.483	4.330	3.956	3.788	3.843	45.799
13	PCCC Non-Exempt	513	543	539	499	497	510	448	441	456	444	480	481	5,850
15	BEW 57 CT	368	415	443	427	382	406	383	341	388	410	398	395	4,756
16	BEW 77													
18	Non-Exempt	1,223	1,143	1,210	1,114	1,130	1,289	1,124	1,029	1,039	1,094	1,109	1,235	13,740
Grand Total		47,344	47,169	47,331	44,372	45,913	50,336	44,863	41,093	50,854	46,784	46,715	49,768	562,542

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase Adjustment**

	A	B	C	D	D - A	
Description	Actual June 2022 Net of Joint Venture	Actual June 2022 Gross	Projected December 2024 Gross	Projected December 2024 Net of Joint Venture	Pro Forma Adjustment	Ref
Pensions	5,707,720	5,802,830	(2,878,355)	(2,831,178)	(8,538,898)	4.3.2
Pension Administration	836,131	861,180	861,180	836,131	-	4.3.2
Post Retirement Benefits	856,324	905,563	1,109,651	1,049,315	192,991	4.3.2
Post Employment Benefits	5,454,165	5,620,429	4,842,646	4,699,391	(754,774)	4.3.2
<b>Total</b>	<b>12,854,341</b>	<b>13,190,002</b>	<b>3,935,122</b>	<b>3,753,659</b>	<b>(9,100,682)</b>	4.3.2
	<b>Ref 4.3.2</b>			<b>Ref 4.3.2</b>	<b>Ref 4.3.2</b>	



**PacifiCorp  
Washington 2023 General Rate Case  
Wage and Employee Benefit Adjustment  
Payroll Tax Adjustment Calculation**

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
<b>FICA Calculated on June 2022 Annualized Labor</b>						
Annualized Wages Adjustment	a		8,046,789	8,046,789		<b>4.3.2</b>
Annualized Incentive Adjustment	b		-	-		<b>4.3.2</b>
	c	a + b	<u>8,046,789</u>	<u>8,046,789</u>		
Percentage of eligible wages	d		<u>90.21%</u>	<u>100.00%</u>		
Total eligible wages	e	c * d	<u>7,258,866</u>	<u>8,046,789</u>		
Tax rate	f		<u>6.20%</u>	<u>1.45%</u>		
Tax on eligible wages	g	e * f	<u>450,050</u>	<u>116,678</u>		
<b>Total FICA Tax on Annualized Labor</b>		g	<b>450,050</b>	<b>116,678</b>	<b>566,728</b>	<b>4.3.2</b>
<b>FICA Calculated on December 2024 Pro Forma Labor</b>						
Pro Forma Wages Adjustment	h		32,793,097	32,793,097		<b>4.3.2</b>
Pro Forma Incentive Adjustment	i		2,560,880	2,560,880		<b>4.3.2</b>
	j	h + i	<u>35,353,977</u>	<u>35,353,977</u>		
Percentage of eligible wages	k		<u>92.12%</u>	<u>100.00%</u>		
Total eligible wages	l	j * k	<u>32,568,340</u>	<u>35,353,977</u>		
Tax rate	m		<u>6.20%</u>	<u>1.45%</u>		
Tax on eligible wages	n	l * m	<u>2,019,237</u>	<u>512,633</u>		
<b>Total FICA Tax on Pro Forma Labor</b>		n	<b>2,019,237</b>	<b>512,633</b>	<b>2,531,870</b>	<b>4.3.2</b>

PacifiCorp  
Washington 2023 General Rate Case  
General Wage Increase Adjustment  
Adjustment by FERC Account - Total Company

Indicator	Total Company Basis					
	Actual		Restatement		Pro Forma	
	12 Months Ended June 2022	% Of Total	Restating Adjustment	12 Months Ended June 2022	Pro Forma Adjustment	12 Months Ending December 2024
500CAGE	52,403,963	7.14%	615,201	53,019,164	2,055,916	55,075,080
500CAGW	718	0.00%	8	727	28	755
500JBG	7,518,244	1.02%	88,261	7,606,505	294,956	7,901,461
500SG	2,518,383	0.34%	29,565	2,547,948	98,801	2,646,749
501SE	94,270	0.01%	1,107	95,377	3,698	99,075
512CAGE	31,713,336	4.32%	372,302	32,085,638	1,244,180	33,329,818
512JBG	16,126,338	2.20%	189,317	16,315,655	632,670	16,948,325
512SG	215,139	0.03%	2,526	217,664	8,440	226,105
535SG-P	13,054,351	1.78%	153,253	13,207,604	512,149	13,719,753
535SG-U	8,757,530	1.19%	102,810	8,860,340	343,576	9,203,916
545SG-P	2,254,675	0.31%	26,469	2,281,144	88,456	2,369,600
545SG-U	441,325	0.06%	5,181	446,506	17,314	463,820
548CAGE	5,815,269	0.79%	68,269	5,883,537	228,145	6,111,683
548CAGW	2,193,135	0.30%	25,747	2,218,882	86,041	2,304,923
548SG	3,144,930	0.43%	36,920	3,181,850	123,382	3,305,232
549OR	24,702	0.00%	290	24,992	969	25,961
553CAGE	2,127,852	0.29%	24,980	2,152,832	83,480	2,236,312
553CAGW	741,981	0.10%	8,711	750,691	29,109	779,801
553SG	378,847	0.05%	4,448	383,295	14,863	398,158
557CAGE	257,623	0.04%	3,024	260,648	10,107	270,755
557ID	70,487	0.01%	827	71,314	2,765	74,079
557WYU	84	0.00%	1	85	3	88
557SG	29,169,809	3.98%	342,442	29,512,251	1,144,392	30,656,643
560SG	23,738,571	3.24%	278,681	24,017,252	931,314	24,948,566
571SG	15,855,888	2.16%	186,142	16,042,030	622,059	16,664,089
580CA	1,366,467	0.19%	16,042	1,382,509	53,609	1,436,119
580ID	1,572,884	0.21%	18,465	1,591,349	61,708	1,653,057
580OR	8,521,142	1.16%	100,035	8,621,176	334,302	8,955,478
580SNPD	40,594,481	5.53%	476,563	41,071,044	1,592,606	42,663,650
580UT	11,866,899	1.62%	139,313	12,006,211	465,563	12,471,775
580WA	1,910,543	0.26%	22,429	1,932,972	74,955	2,007,926
580WYP	2,492,440	0.34%	29,260	2,521,700	97,784	2,619,484
580WYU	256,477	0.03%	3,011	259,488	10,062	269,550
593CA	4,535,571	0.62%	53,246	4,588,817	177,940	4,766,757
593ID	3,736,224	0.51%	43,862	3,780,085	146,580	3,926,665
593OR	31,835,564	4.34%	373,737	32,209,300	1,248,975	33,458,276
593SNPD	18,874,295	2.57%	221,577	19,095,872	740,478	19,836,350
593UT	30,197,501	4.12%	354,506	30,552,008	1,184,711	31,736,719
593WA	7,083,375	0.97%	83,156	7,166,531	277,896	7,444,426
593WYP	6,286,983	0.86%	73,807	6,360,790	246,651	6,607,441
593WYU	920,223	0.13%	10,803	931,026	36,102	967,128
903CA	342,873	0.05%	4,025	346,898	13,452	360,349
903CN	25,927,490	3.53%	304,378	26,231,868	1,017,189	27,249,058
903ID	1,798,234	0.25%	21,111	1,819,344	70,548	1,889,893
903OR	1,699,166	0.23%	19,948	1,719,114	66,662	1,785,775
903UT	6,212,479	0.85%	72,932	6,285,411	243,728	6,529,139
903WA	949,288	0.13%	11,144	960,432	37,243	997,674
903WYP	1,079,248	0.15%	12,670	1,091,918	42,341	1,134,259
903WYU	269,303	0.04%	3,162	272,464	10,565	283,029
908CA	-	0.00%	-	-	-	-
908CN	3,578,077	0.49%	42,005	3,620,082	140,375	3,760,457
908ID	1,069	0.00%	13	1,082	42	1,124
908OR	2,217,432	0.30%	26,032	2,243,463	86,994	2,330,458
908OTHER	36,828	0.01%	432	37,261	1,445	38,705
908UT	3,019,303	0.41%	35,445	3,054,749	118,454	3,173,202
908WA	164,915	0.02%	1,936	166,851	6,470	173,321
908WYP	980,697	0.13%	11,513	992,210	38,475	1,030,685
920CA	120,041	0.02%	1,409	121,450	4,709	126,160
920ID	291,602	0.04%	3,423	295,025	11,440	306,465
920OR	295,009	0.04%	3,463	298,472	11,574	310,046
920SO	31,279,475	4.26%	367,208	31,646,683	1,227,159	32,873,842
920UT	(18,154)	0.00%	(213)	(18,367)	(712)	(19,079)
920WA	(8,011)	0.00%	(94)	(8,105)	(314)	(8,419)
920WYP	16,804	0.00%	197	17,001	659	17,661
935CA	7,521	0.00%	88	7,609	295	7,904
935OR	9,081	0.00%	107	9,188	356	9,544
935SO	2,306,308	0.31%	27,075	2,333,384	90,481	2,423,865
935WA	522	0.00%	6	528	20	548
<b>Utility Labor</b>	<b>473,245,117</b>	<b>64.4999%</b>	<b>5,555,706</b>	<b>478,800,823</b>	<b>18,566,390</b>	<b>497,367,213</b>
Non-Utility/Capital	260,469,861	35.5001%	3,057,811	263,527,672	10,218,774	273,746,446
<b>Total</b>	<b>733,714,977</b>	<b>100.0000%</b>	<b>8,613,517</b>	<b>742,328,495</b>	<b>28,785,165</b>	<b>771,113,659</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase Adjustment**  
**Adjustment by FERC Account - Washington Allocated**

Indicator	WA %	Washington Allocated						
		Actual		Restating Adjustment	Restatement		Pro Forma	
		12 Months Ended	% Of Total		12 Months Ended	Pro Forma	12 Months Ending	Pro Forma
June 2022		June 2022	June 2022	Adjustment	December 2024			
500CAGE	0.00%	-	0.00%	-	-	-	-	
500CAGW	22.163%	159	0.00%	2	161	6	167	
500JBG	22.163%	1,666,267	3.35%	19,561	1,685,828	65,371	1,751,200	
500SG	7.979%	200,936	0.40%	2,359	203,295	7,883	211,178	
501SE	7.616%	7,180	0.01%	84	7,264	282	7,546	
512CAGE	0.00%	-	0.00%	-	-	-	-	
512JBG	22.163%	3,574,078	7.20%	41,958	3,616,036	140,218	3,756,254	
512SG	7.979%	17,165	0.03%	202	17,367	673	18,040	
535SG-P	7.979%	1,041,578	2.10%	12,228	1,053,805	40,863	1,094,669	
535SG-U	7.979%	698,744	1.41%	8,203	706,947	27,413	734,360	
545SG-P	7.979%	179,896	0.36%	2,112	182,007	7,058	189,065	
545SG-U	7.979%	35,212	0.07%	413	35,626	1,381	37,007	
548CAGE	0.00%	-	0.00%	-	-	-	-	
548CAGW	22.163%	486,064	0.98%	5,706	491,770	19,069	510,840	
548SG	7.979%	250,927	0.51%	2,946	253,873	9,844	263,717	
549OR	0.00%	-	0.00%	-	-	-	-	
553CAGE	0.00%	-	0.00%	-	-	-	-	
553CAGW	22.163%	164,445	0.33%	1,931	166,376	6,452	172,827	
553SG	7.979%	30,227	0.06%	355	30,582	1,186	31,768	
557CAGE	0.00%	-	0.00%	-	-	-	-	
557ID	0.00%	-	0.00%	-	-	-	-	
557WYU	0.00%	-	0.00%	-	-	-	-	
557SG	7.979%	2,327,394	4.69%	27,323	2,354,717	91,309	2,446,025	
560SG	7.979%	1,894,048	3.81%	22,235	1,916,283	74,307	1,990,591	
571SG	7.979%	1,265,106	2.55%	14,852	1,279,958	49,633	1,329,591	
580CA	0.00%	-	0.00%	-	-	-	-	
580ID	0.00%	-	0.00%	-	-	-	-	
580OR	0.00%	-	0.00%	-	-	-	-	
580SNPD	6.264%	2,542,850	5.12%	29,852	2,572,702	99,761	2,672,463	
580UT	0.00%	-	0.00%	-	-	-	-	
580WA	100.000%	1,910,543	3.85%	22,429	1,932,972	74,955	2,007,926	
580WYP	0.00%	-	0.00%	-	-	-	-	
580WYU	0.00%	-	0.00%	-	-	-	-	
593CA	0.00%	-	0.00%	-	-	-	-	
593ID	0.00%	-	0.00%	-	-	-	-	
593OR	0.00%	-	0.00%	-	-	-	-	
593SNPD	6.264%	1,182,291	2.38%	13,880	1,196,171	46,384	1,242,554	
593UT	0.00%	-	0.00%	-	-	-	-	
593WA	100.000%	7,083,375	14.26%	83,156	7,166,531	277,896	7,444,426	
593WYP	0.00%	-	0.00%	-	-	-	-	
593WYU	0.00%	-	0.00%	-	-	-	-	
903CA	0.00%	-	0.00%	-	-	-	-	
903CN	6.743%	1,748,286	3.52%	20,524	1,768,810	68,589	1,837,399	
903ID	0.00%	-	0.00%	-	-	-	-	
903OR	0.00%	-	0.00%	-	-	-	-	
903UT	0.00%	-	0.00%	-	-	-	-	
903WA	100.000%	949,288	1.91%	11,144	960,432	37,243	997,674	
903WYP	0.00%	-	0.00%	-	-	-	-	
903WYU	0.00%	-	0.00%	-	-	-	-	
908CA	0.00%	-	0.00%	-	-	-	-	
908CN	6.743%	241,269	0.49%	2,832	244,101	9,465	253,567	
908ID	0.00%	-	0.00%	-	-	-	-	
908OR	0.00%	-	0.00%	-	-	-	-	
908OTHER	0.00%	-	0.00%	-	-	-	-	
908UT	0.00%	-	0.00%	-	-	-	-	
908WA	100.000%	164,915	0.33%	1,936	166,851	6,470	173,321	
908WYP	0.00%	-	0.00%	-	-	-	-	
920CA	0.00%	-	0.00%	-	-	-	-	
920ID	0.00%	-	0.00%	-	-	-	-	
920OR	0.00%	-	0.00%	-	-	-	-	
920SO	7.085%	2,216,020	4.46%	26,015	2,242,035	86,939	2,328,974	
920UT	0.00%	-	0.00%	-	-	-	-	
920WA	100.000%	(8,011)	-0.02%	(94)	(8,105)	(314)	(8,419)	
920WYP	0.00%	-	0.00%	-	-	-	-	
935CA	0.00%	-	0.00%	-	-	-	-	
935OR	0.00%	-	0.00%	-	-	-	-	
935SO	7.085%	163,392	0.33%	1,918	165,310	6,410	171,721	
935WA	100.000%	522	0.00%	6	528	20	548	
<b>Utility Labor</b>		<b>32,034,164</b>	<b>64.4999%</b>	<b>376,068</b>	<b>32,410,232</b>	<b>1,256,767</b>	<b>33,666,999</b>	
Non-Utility/Capital		17,631,316	35.5001%	206,985	17,838,301	691,713	18,530,014	
<b>Total</b>		<b>49,665,481</b>	<b>100.0000%</b>	<b>583,053</b>	<b>50,248,533</b>	<b>1,948,480</b>	<b>52,197,013</b>	