

**Exh. AMT-6C**

**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 2 Pro Forma General Wage Increase, Adjustment 13.2*

**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 2

PAGE 13.2

						a	b	c
		TOTAL			WASHINGTON		PAC	
Adjustment to Expense:	ACCOUNT	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#	Original WASHINGTON ALLOCATED	Difference a-b=c
Steam Operations	500	PRO	1,160,362	CAGE	0.000%	-	-	-
Steam Operations	500	PRO	16	CAGW	22.163%	4	3	1
Steam Operations	500	PRO	166,474	JBG	22.163%	36,896	31,489	5,407
Steam Operations	500	PRO	55,764	SG	7.979%	4,449	3,797	652
Fuel Related-Non NPC	501	PRO	2,087	SE	7.616%	159	136	23
Steam Maintenance	512	PRO	702,217	CAGE	0.000%	-	-	-
Steam Maintenance	512	PRO	357,080	JBG	22.163%	79,140	67,542	11,597
Steam Maintenance	512	PRO	4,764	SG	7.979%	380	324	56
Hydro Operations	535	PRO	289,058	SG-P	7.979%	23,063	19,684	3,380
Hydro Operations	535	PRO	193,915	SG-U	7.979%	15,472	13,205	2,267
Hydro Maintenance	545	PRO	49,924	SG-P	7.979%	3,983	3,400	584
Hydro Maintenance	545	PRO	9,772	SG-U	7.979%	780	665	114
O her Opera ions	548	PRO	128,765	CAGE	0.000%	-	-	-
O her Opera ions	548	PRO	48,562	CAGW	22.163%	10,763	9,186	1,577
O her Opera ions	548	PRO	69,637	SG	7.979%	5,556	4,742	814
O her Opera ions	549	PRO	547	WA	Situs	-	-	-
O her Maintenance	553	PRO	47,116	CAGE	0.000%	-	-	-
O her Maintenance	553	PRO	16,429	CAGW	22.163%	3,641	3,108	534
O her Maintenance	553	PRO	8,389	SG	7.979%	669	571	98
O her Power Supply Expense	557	PRO	5,704	CAGE	0.000%	-	-	-
O her Power Supply Expense	557	PRO	645,897	SG	7.979%	51,535	43,983	7,552
O her Power Supply Expense	557	PRO	1,563	WA	Situs	-	-	-
Transmission Operations	560	PRO	525,635	SG	7.979%	41,939	35,793	6,146
Transmission Maintenance	571	PRO	351,091	SG	7.979%	28,013	23,908	4,105
Distribution Operations	580	PRO	619,703	WA	Situs	42,304	36,105	6,199
Distribution Operations	580	PRO	898,869	SNPD	6.264%	56,305	48,054	8,251
Distribution Maintenance	593	PRO	1,873,167	WA	Situs	156,845	133,861	22,984
Distribution Maintenance	593	PRO	417,927	SNPD	6.264%	26,179	22,343	3,836
Customer Accounts	903	PRO	574,103	CN	6.743%	38,712	33,039	5,673
Customer Accounts	903	PRO	273,475	WA	Situs	21,020	17,939	3,080
Customer Services	908	PRO	79,228	CN	6.743%	5,342	4,559	783
Customer Services	908	PRO	142,161	WA	Situs	3,652	3,117	535
Administrative & General	920	PRO	15,440	WA	Situs	(177)	(151)	(26)
Administrative & General	920	PRO	692,610	SO	7.085%	49,069	41,878	7,191
Administrative & General	935	PRO	379	WA	Situs	12	10	2
Administrative & General	935	PRO	51,068	SO	7.085%	3,618	3,088	530
			<u>10,478,897</u>			<u>709,321</u>	<u>605,377</u>	<u>103,944</u>

**Description of Adjustment:**

This adjustment recognizes wage and benefit increases that are projected to occur through the twelve month period ending December 2025 for labor charged to operation & maintenance accounts. See page 13.2.1 or more information on how this adjustment was calculated.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase Adjustment - Year 2**

PAGE 13.2.1

The unadjusted and restated (12 months ended June 2022) labor expenses are summarized on page 4.3.2, Exhibit No. SLC-4. An explanation of the procedures used to develop the labor expenses used in the General Wage Increase Adjustment - Year 1 can be found on page 4.3.1, Exhibit No. SLC-4. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. The Pro Forma December 2024 regular time, overtime, and premium pay expenses were escalated prospectively by labor group to December 2025 (see page 13.2.4). Union and non-union costs were escalated using the contractual and target rates found on page 13.2.4.
2. 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.
3. Payroll taxes have been updated as result of the labor calculations in parts 1 and 2 above. These payroll tax calculations can be found on page 13.2.6.

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase Adjustment - Year 2**

Description	Actual 12 Months Ended June 2022	Pro Forma 12 Months Ending December 2024	Adjustment	Pro Forma 12 Months Ending December 2025	Adjustment	Ref.
Regular Ordinary Time	430,865,222	464,594,228	27,083,292	475,664,887	11,070,659	
Overtime	76,879,725	82,898,026	4,832,500	84,873,375	1,975,349	
Premium Pay	13,956,954	15,049,533	877,305	15,408,144	358,610	
<b>Subtotal for Escalation</b>	<b>521,701,902</b>	<b>562,541,787</b>	<b>32,793,097</b>	<b>575,946,406</b>	<b>13,404,618</b>	13.2.3&4
<b>Annual Incentive Plan</b>	<b>32,713,508</b>	<b>35,274,388</b>	<b>2,560,880</b>	<b>36,114,929</b>	<b>840,541</b>	
Payroll Tax Expense	38,800,779	41,899,377	2,531,870	42,924,197	1,024,820	13.2.6
Payroll Tax Expense-Unemployment	3,153,346	3,153,346	-	3,153,346	-	
<b>Total Payroll Taxes</b>	<b>41,954,125</b>	<b>45,052,723</b>	<b>2,531,870</b>	<b>46,077,543</b>	<b>1,024,820</b>	
SERP Plan	-	-	-	-	-	
Medical	58,024,607	58,024,607	-	58,024,607	-	
Pensions	5,707,720	(2,831,178)	(8,538,898)	(2,221,681)	609,497	13.2.5
Pension Administration	836,131	836,131	-	861,180	25,049	13.2.6
Post Retirement Benefits	856,324	1,049,315	192,991	1,100,300	50,985	13.2.7
Post Employment Benefits	5,454,165	4,699,391	(754,774)	4,990,268	290,878	13.2.8
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>44,450,479</b>	<b>(9,100,682)</b>	<b>45,426,888</b>	<b>976,408</b>	
<b>Total Labor</b>	<b>733,714,977</b>	<b>771,113,659</b>	<b>28,785,165</b>	<b>787,360,048</b>	<b>16,246,388</b>	13.2.6
Non-Utility and Capitalized Labor	260,469,861	273,746,446	10,218,774	279,513,937	5,767,491	13.2.6
<b>Total Utility Labor</b>	<b>473,245,117</b>	<b>497,367,213</b>	<b>18,566,390</b>	<b>507,846,111</b>	<b>10,478,897</b>	13.2.6
	Ref 4.3.2 Exh. SLC-4		Ref 4.3 Exh. SLC-4		Ref 13.2	

**PacifiCorp**  
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**General Wage Increase Adjustment - Year 2**

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**Composite Labor Increases**

Regular Time/Overtime/Premium Pay June 2022 - Actual	<b>521,701,902</b>	<b>Ref 13.2.2</b>
Regular Time/Overtime/Premium Pay December 2024 - Pro Forma	<b>562,541,787</b>	<b>Ref 13.2.2</b>
% Increase - Pro Forma	7.83%	
Regular Time/Overtime/Premium Pay December 2025 - Pro Forma	<b>575,946,406</b>	<b>Ref 13.2.2</b>
% Increase - Pro Forma	2.38%	
% Increase - Total	10.40%	

CONFIDENTIAL  
 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	18,496	16,673	17,906	16,676	16,840	18,893	16,169	15,067	19,737	16,873	17,116	18,285	208,731
3	IBEW 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	IBEW 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	IBEW 57 WY	60	75	56	69	53	65	78	68	88	89	90	99	889
11	BEW 57 PD	10,358	11,707	10,834	10,477	10,967	11,613	9,976	9,928	11,629	10,664	10,872	11,958	130,982
12	IBEW 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	IBEW 57 CT	368	415	443	427	382	406	383	341	388	410	398	395	4,756
16	IBEW 77	135	134	146	131	162	148	126	117	116	120	187	188	1,711
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
<b>Grand Total</b>		<b>47,344</b>	<b>47,169</b>	<b>47,331</b>	<b>44,372</b>	<b>45,913</b>	<b>50,336</b>	<b>44,863</b>	<b>41,093</b>	<b>50,854</b>	<b>46,784</b>	<b>46,715</b>	<b>49,768</b>	<b>562,542</b>

Ref 4.3.5  
 Exh. SLC-4

Pro Forma Increase to December 2025  
 Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2024 is shown as effective on January 1, 2025.

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2	Officer/Exempt												
	12/26/2024	3.36%											
3	IBEW 125												
	1/26/2025		2.50%										
4	IBEW 659												
5	UWUA 197												
	5/26/2025						2.50%						
8	UWUA 127												
	9/26/2025										2.50%		
9	IBEW 57 WY												
11	IBEW 57 PD												
	1/26/2025		2.50%										
12	IBEW 57 PS												
	1/26/2025		2.50%										
13	PCCC Non-Exempt												
	12/26/2024	3.50%											
15	IBEW 57 CT												
	12/26/2024	2.50%											
16	IBEW 77												
18	Non-Exempt												
	12/26/2024	3.36%											

(2)  
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 (2)  
 (1)  
 (3) CONF  
 (2)

Pro Forma Labor December 2025

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2	Officer/Exempt	19,118	17,234	18,508	17,237	17,406	19,529	16,713	15,574	20,401	17,441	17,692	18,900	215,752
3	IBEW 125	3,818	4,044	4,027	3,742	3,875	4,108	4,106	3,397	4,346	4,539	4,039	4,197	48,237
4	IBEW 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	242	305	171	251	187	192	229	2,546
8	UWUA 127	4,385	4,099	4,083	3,896	4,038	4,468	3,788	3,517	4,182	4,740	4,634	4,755	50,585
9	IBEW 57 WY													
11	BEW 57 PD	10,358	12,000	11,104	10,739	11,242	11,903	10,228	10,176	11,919	10,930	11,144	12,257	133,998
12	IBEW 57 PS	3,407	4,100	3,916	3,484	3,948	4,389	3,732	3,570	4,438	4,054	3,882	3,939	46,858
13	PCCC Non-Exempt	531	562	558	517	514	528	464	456	472	460	497	497	6,055
15	IBEW 57 CT	377	425	454	438	392	416	392	350	397	420	408	405	4,875
16	IBEW 77													
18	Non-Exempt	1,264	1,182	1,250	1,152	1,169	1,332	1,162	1,064	1,074	1,130	1,147	1,277	14,202
<b>Grand Total</b>		<b>48,038</b>	<b>48,292</b>	<b>48,472</b>	<b>45,440</b>	<b>47,013</b>	<b>51,550</b>	<b>45,923</b>	<b>42,086</b>	<b>52,095</b>	<b>48,015</b>	<b>47,944</b>	<b>51,077</b>	<b>575,946</b>

Ref 13.2.2

- (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.

**PacifiCorp  
Washington 2023 General Rate Case  
General Wage Increase Adjustment - Year 2**

Description	A	B	C	D	D - A	Ref
	Projected December 2024 Net of Joint Venture	Projected December 2024 Gross	Projected December 2025 Gross	Projected December 2025 Net of Joint Venture	Pro Forma Adjustment	
Pensions	(2,878,355)	(2,831,178)	(2,185,267)	(2,221,681)	656,674	13.3.2
Pension Administration	861,180	836,131	836,131	861,180	-	13.3.2
Post Retirement Benefits	1,109,651	1,049,315	1,040,473	1,100,300	(9,351)	13.3.2
Post Employment Benefits	4,842,646	4,699,391	4,842,646	4,990,268	147,622	13.3.2
<b>Total</b>	<b>3,935,122</b>	<b>3,753,659</b>	<b>4,533,983</b>	<b>4,730,068</b>	<b>794,946</b>	13.3.2
	<b>Ref 4.3.2 &amp; 13.3.2</b>			<b>Ref 13.3.2</b>	<b>Ref 13.3.2</b>	

**Pensions (source file):**

20230627\_10 year Projection Exhibits\_Pension CONF  
20220819\_PacifiCorp Local 57 Trust Fund 10yr Plan CONF

**CY 2025 Values**

(6,285,267)  
4,100,000  
(2,185,267)

**Post Retirement (source file):**

20230627\_10 year Projection Exhibits\_PRW CONF  
20221216\_PacifiCorp\_WCC Projections CONF

1,040,097  
376  
1,040,473

**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 December 2024 Pro Forma Labor</b>						
Annualized Wages Adjustment	a		32,793,097	32,793,097		4.3.7 Exh. SLC-4
Annualized Incentive Adjustment	b		2,560,880	2,560,880		4.3.7 Exh. SLC-4
	c	a + b	35,353,977	35,353,977		
			-			
Percentage of eligible wages	d		92.12%	100.00%		
Total eligible wages	e	c * d	32,568,340	35,353,977		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	2,019,237	512,633		
			-			
<b>Total FICA Tax on Annualized Labor</b>		g	<b>2,019,237</b>	<b>512,633</b>	<b>2,531,870</b>	4.3.7 Exh. SLC-4
<b>FICA Calculated on December 2025 Pro Forma Labor</b>						
Pro Forma Wages Adjustment	h		13,404,618	13,404,618		13.2.2
Pro Forma Incentive Adjustment	i		840,541	840,541		13.2.2
	j	h + i	14,245,160	14,245,160		
			-			
Percentage of eligible wages	k		92.65%	100.00%		
Total eligible wages	l	j * k	13,197,825	14,245,160		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	818,265	206,555		
			-			
<b>Total FICA Tax on Pro Forma Labor</b>		n	<b>818,265</b>	<b>206,555</b>	<b>1,024,820</b>	13.2.2



PacifiCorp  
Washington 2023 General Rate Case  
General Wage Increase Adjustment - Year 2  
Adjustment by FERC Account - Total Company

Page 13.2.7

Indicator	Total Company Basis						ACCOUNT	FACTOR	Situs/System
	Actual		Pro Forma		Pro Forma				
	12 Months Ended June 2022	% Of Total	Pro Forma Adjustment	12 Months Ending December 2024	Pro Forma Adjustment	12 Months Ending December 2025			
500CAGE	52,403,963	7.14%	2,055,916	55,075,080	1,160,362	56,235,443	500	CAGE	System
500CAGW	718	0.00%	28	755	16	771	500	CAGW	System
500JBG	7,518,244	1.02%	294,956	7,901,461	166,474	8,067,935	500	JBG	System
500SG	2,518,383	0.34%	98,801	2,646,749	55,764	2,702,513	500	SG	System
501SE	94,270	0.01%	3,698	99,075	2,087	101,162	501	SE	System
512CAGE	31,713,336	4.32%	1,244,180	33,329,818	702,217	34,032,035	512	CAGE	System
512JBG	16,126,338	2.20%	632,670	16,948,325	357,080	17,305,405	512	JBG	System
512SG	215,139	0.03%	8,440	226,105	4,764	230,868	512	SG	System
535SG-P	13,054,351	1.78%	512,149	13,719,753	289,058	14,008,811	535	SG-P	System
535SG-U	8,757,530	1.19%	343,576	9,203,916	193,915	9,397,831	535	SG-U	System
545SG-P	2,254,675	0.31%	88,456	2,369,600	49,924	2,419,524	545	SG-P	System
545SG-U	441,325	0.06%	17,314	463,820	9,772	473,592	545	SG-U	System
548CAGE	5,815,269	0.79%	228,145	6,111,683	128,765	6,240,448	548	CAGE	System
548CAGW	2,193,135	0.30%	86,041	2,304,923	48,562	2,353,485	548	CAGW	System
548SG	3,144,930	0.43%	123,382	3,305,232	69,637	3,374,869	548	SG	System
549OR	24,702	0.00%	969	25,961	547	26,508	549	OR	Situs
553CAGE	2,127,852	0.29%	83,480	2,236,312	47,116	2,283,428	553	CAGE	System
553CAGW	741,981	0.10%	29,109	779,801	16,429	796,230	553	CAGW	System
553SG	378,847	0.05%	14,863	398,158	8,389	406,546	553	SG	System
557CAGE	257,623	0.04%	10,107	270,755	5,704	276,459	557	CAGE	System
557ID	70,487	0.01%	2,765	74,079	1,561	75,640	557	ID	Situs
557WYU	84	0.00%	3	88	2	90	557	WYU	Situs
557SG	29,169,809	3.98%	1,144,392	30,656,643	645,897	31,302,540	557	SG	System
560SG	23,738,571	3.24%	931,314	24,948,566	525,635	25,474,200	560	SG	System
571SG	15,855,888	2.16%	622,059	16,664,089	351,091	17,015,180	571	SG	System
580CA	1,366,467	0.19%	53,609	1,436,119	30,257	1,466,376	580	CA	Situs
580ID	1,572,884	0.21%	61,708	1,653,057	34,828	1,687,885	580	ID	Situs
580OR	8,521,142	1.16%	334,302	8,955,478	188,681	9,144,159	580	OR	Situs
580SNPD	40,594,481	5.53%	1,592,606	42,663,650	898,869	43,562,519	580	SNPD	System
580UT	11,866,899	1.62%	465,563	12,471,775	262,764	12,734,539	580	UT	Situs
580WA	1,910,543	0.26%	74,955	2,007,926	42,304	2,050,231	580	WA	Situs
580WYP	2,492,440	0.34%	97,784	2,619,484	55,189	2,674,673	580	WYP	Situs
580WYU	256,477	0.03%	10,062	269,550	5,679	275,229	580	WYU	Situs
593CA	4,535,571	0.62%	177,940	4,766,757	100,430	4,867,186	593	CA	Situs
593ID	3,736,224	0.51%	146,580	3,926,665	82,730	4,009,395	593	ID	Situs
593OR	31,835,564	4.34%	1,248,975	33,458,276	704,923	34,163,199	593	OR	Situs
593SNPD	18,874,295	2.57%	740,478	19,836,350	417,927	20,254,277	593	SNPD	System
593UT	30,197,501	4.12%	1,184,711	31,736,719	668,652	32,405,371	593	UT	Situs
593WA	7,083,375	0.97%	277,896	7,444,426	156,845	7,601,271	593	WA	Situs
593WYP	6,286,983	0.86%	246,651	6,607,441	139,210	6,746,652	593	WYP	Situs
593WYU	920,223	0.13%	36,102	967,128	20,376	987,504	593	WYU	Situs
903CA	342,873	0.05%	13,452	360,349	7,592	367,941	903	CA	Situs
903CN	25,927,490	3.53%	1,017,189	27,249,058	574,103	27,823,161	903	CN	System
903ID	1,798,234	0.25%	70,548	1,889,893	39,818	1,929,711	903	ID	Situs
903OR	1,699,166	0.23%	66,662	1,785,775	37,624	1,823,400	903	OR	Situs
903UT	6,212,479	0.85%	243,728	6,529,139	137,561	6,666,700	903	UT	Situs
903WA	949,288	0.13%	37,243	997,674	21,020	1,018,694	903	WA	Situs
903WYP	1,079,248	0.15%	42,341	1,134,259	23,897	1,158,157	903	WYP	Situs
903WYU	269,303	0.04%	10,565	283,029	5,963	288,992	903	WYU	Situs
908CA	-	0.00%	-	-	-	-	908	CA	Situs
908CN	3,578,077	0.49%	140,375	3,760,457	79,228	3,839,685	908	CN	System
908ID	1,069	0.00%	42	1,124	24	1,147	908	ID	Situs
908OR	2,217,432	0.30%	86,994	2,330,458	49,100	2,379,558	908	OR	Situs
908OTHER	36,828	0.01%	1,445	38,705	815	39,521	908	OTHER	Situs
908UT	3,019,303	0.41%	118,454	3,173,202	66,855	3,240,057	908	UT	Situs
908WA	164,915	0.02%	6,470	173,321	3,652	176,972	908	WA	Situs
908WYP	980,697	0.13%	38,475	1,030,685	21,715	1,052,400	908	WYP	Situs
920CA	120,041	0.02%	4,709	126,160	2,658	128,818	920	CA	Situs
920ID	291,602	0.04%	11,440	306,465	6,457	312,922	920	ID	Situs
920OR	295,009	0.04%	11,574	310,046	6,532	316,579	920	OR	Situs
920SO	31,279,475	4.26%	1,227,159	32,873,842	692,610	33,566,452	920	SO	System
920UT	(18,154)	0.00%	(712)	(19,079)	(402)	(19,481)	920	UT	Situs
920WA	(8,011)	0.00%	(314)	(8,419)	(177)	(8,597)	920	WA	Situs
920WYP	16,804	0.00%	659	17,661	372	18,033	920	WYP	Situs
935CA	7,521	0.00%	295	7,904	167	8,071	935	CA	Situs
935OR	9,081	0.00%	356	9,544	201	9,745	935	OR	Situs
935SO	2,306,308	0.31%	90,481	2,423,865	51,068	2,474,933	935	SO	System
935WA	522	0.00%	20	548	12	560	935	WA	Situs
<b>Utility Labor</b>	<b>473,245,117</b>	<b>64.4999%</b>	<b>18,566,390</b>	<b>497,367,213</b>	<b>10,478,897</b>	<b>507,846,111</b>			
Non-Utility/Capital	260,469,861	35.500%	10,218,774	273,746,446	5,767,491	279,513,937			
<b>Total</b>	<b>733,714,977</b>	<b>100.0000%</b>	<b>28,785,165</b>	<b>771,113,659</b>	<b>16,246,388</b>	<b>787,360,048</b>			

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase Adjustment - Year 2**  
**Adjustment by FERC Account - WA Allocated**

Indicator	WA %	Actual		Washington Allocated			
		12 Months Ended		Pro Forma Adjustment	Pro Forma 12 Months Ending	Pro Forma Adjustment	Pro Forma 12 Months Ending
		June 2022	% Of Total				
500CAGE	0.000%	-	0.00%	-	-	-	-
500CAGW	22.163%	159	0.00%	6	165	4	169
500JBG	22.163%	1,666,267	3.35%	65,371	1,731,638	36,896	1,768,534
500SG	7.979%	200,936	0.40%	7,883	208,819	4,449	213,269
501SE	7.616%	7,180	0.01%	282	7,462	159	7,621
512CAGE	0.000%	-	0.00%	-	-	-	-
512JBG	22.163%	3,574,078	7.20%	140,218	3,714,296	79,140	3,793,436
512SG	7.979%	17,165	0.03%	673	17,839	380	18,219
535SG-P	7.979%	1,041,578	2.10%	40,863	1,082,441	23,063	1,105,504
535SG-U	7.979%	698,744	1.41%	27,413	726,157	15,472	741,629
545SG-P	7.979%	179,896	0.36%	7,058	186,953	3,983	190,937
545SG-U	7.979%	35,212	0.07%	1,381	36,594	780	37,373
548CAGE	0.000%	-	0.00%	-	-	-	-
548CAGW	22.163%	486,064	0.98%	19,069	505,133	10,763	515,896
548SG	7.979%	250,927	0.51%	9,844	260,771	5,556	266,328
549OR	0.000%	-	0.00%	-	-	-	-
553CAGE	0.000%	-	0.00%	-	-	-	-
553CAGW	22.163%	164,445	0.33%	6,452	170,897	3,641	174,538
553SG	7.979%	30,227	0.06%	1,186	31,413	669	32,083
557CAGE	0.000%	-	0.00%	-	-	-	-
557ID	0.000%	-	0.00%	-	-	-	-
557WYU	0.000%	-	0.00%	-	-	-	-
557SG	7.979%	2,327,394	4.69%	91,309	2,418,703	51,535	2,470,237
560SG	7.979%	1,894,048	3.81%	74,307	1,968,355	41,939	2,010,294
571SG	7.979%	1,265,106	2.55%	49,633	1,314,739	28,013	1,342,752
580CA	0.000%	-	0.00%	-	-	-	-
580ID	0.000%	-	0.00%	-	-	-	-
580OR	0.000%	-	0.00%	-	-	-	-
580SNPD	6.264%	2,542,850	5.12%	99,761	2,642,611	56,305	2,698,916
580UT	0.000%	-	0.00%	-	-	-	-
580WA	100.000%	1,910,543	3.85%	74,955	1,985,497	42,304	2,027,802
580WYP	0.000%	-	0.00%	-	-	-	-
580WYU	0.000%	-	0.00%	-	-	-	-
593CA	0.000%	-	0.00%	-	-	-	-
593ID	0.000%	-	0.00%	-	-	-	-
593OR	0.000%	-	0.00%	-	-	-	-
593SNPD	6.264%	1,182,291	2.38%	46,384	1,228,675	26,179	1,254,854
593UT	0.000%	-	0.00%	-	-	-	-
593WA	100.000%	7,083,375	14.26%	277,896	7,361,270	156,845	7,518,115
593WYP	0.000%	-	0.00%	-	-	-	-
593WYU	0.000%	-	0.00%	-	-	-	-
903CA	0.000%	-	0.00%	-	-	-	-
903CN	6.743%	1,748,286	3.52%	68,589	1,816,875	38,712	1,855,586
903ID	0.000%	-	0.00%	-	-	-	-
903OR	0.000%	-	0.00%	-	-	-	-
903UT	0.000%	-	0.00%	-	-	-	-
903WA	100.000%	949,288	1.91%	37,243	986,530	21,020	1,007,550
903WYP	0.000%	-	0.00%	-	-	-	-
903WYU	0.000%	-	0.00%	-	-	-	-
908CA	0.000%	-	0.00%	-	-	-	-
908CN	6.743%	241,269	0.49%	9,465	250,735	5,342	256,077
908ID	0.000%	-	0.00%	-	-	-	-
908OR	0.000%	-	0.00%	-	-	-	-
908OTHER	0.000%	-	0.00%	-	-	-	-
908UT	0.000%	-	0.00%	-	-	-	-
908WA	100.000%	164,915	0.33%	6,470	171,385	3,652	175,036
908WYP	0.000%	-	0.00%	-	-	-	-
920CA	0.000%	-	0.00%	-	-	-	-
920ID	0.000%	-	0.00%	-	-	-	-
920OR	0.000%	-	0.00%	-	-	-	-
920SO	7.085%	2,216,020	4.46%	86,939	2,302,959	49,069	2,352,027
920UT	0.000%	-	0.00%	-	-	-	-
920WA	100.000%	(8,011)	-0.02%	(314)	(8,325)	(177)	(8,503)
920WYP	0.000%	-	0.00%	-	-	-	-
935CA	0.000%	-	0.00%	-	-	-	-
935OR	0.000%	-	0.00%	-	-	-	-
935SO	7.085%	163,392	0.33%	6,410	169,803	3,618	173,420
935WA	100.000%	522	0.00%	20	542	12	554
<b>Utility Labor</b>		<b>32,034,164</b>	<b>64.500%</b>	<b>1,256,767</b>	<b>33,290,931</b>	<b>709,321</b>	<b>34,000,252</b>
Non-Utility/Capital		17,631,316	35.500%	691,713	18,839,188	390,404	19,229,592
<b>Total</b>		<b>49,665,481</b>	<b>100.000%</b>	<b>1,948,480</b>	<b>52,130,119</b>	<b>1,099,725</b>	<b>53,229,844</b>