

Exhibit No. ____ (JH-3)
Docket UE-130043
Witness: Joanna Huang

BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP D/B/A PACIFIC POWER
& LIGHT COMPANY,

Respondent.

DOCKET UE-130043

EXHIBIT TO
TESTIMONY OF

Joanna Huang

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

Adjustment 4.3, Pro Forma Wages

June 21, 2013

PacifiCorp**Washington General Rate Case June 2012****Proforma General Wage Increase****Adjustment 4.3**

	ACCOUNT	Type	PacifiCorp	Staff	FACTOR	FACTOR %	PacifiCorp	Staff
			TOTAL	TOTAL			WA	WA
			COMPANY	COMPANY			ALLOCATED	ALLOCATED
Adjustment to Expense:								
Steam Operations	500	PRO	556,065	479,732	CAGE	0.000%	-	-
Steam Operations	500	PRO	22	19	CAGW	22.606%	5	4
Steam Operations	500	PRO	59,625	51,440	JBG	22.477%	13,402	11,562
Fuel Related - Non-NPC	501	PRO	9,415	8,122	CAEE	0.000%	-	-
Fuel Related - Non-NPC	501	PRO	5,820	5,021	JBE	22.520%	1,311	1,131
Fuel Related - Non-NPC	501	PRO	2,427	2,093	SE	7.571%	184	158
Steam Maintenance	512	PRO	242,793	209,464	CAGE	0.000%	-	-
Steam Maintenance	512	PRO	(426)	(368)	CAGW	22.606%	(96)	(83)
Steam Maintenance	512	PRO	136,984	118,180	JBG	22.477%	30,789	26,563
Hydro Operations	535	PRO	47,730	41,178	CAGE	0.000%	-	-
Hydro Operations	535	PRO	66,128	57,051	CAGW	22.606%	14,949	12,897
Hydro Maintenance	545	PRO	8,700	7,506	CAGE	0.000%	-	-
Hydro Maintenance	545	PRO	21,184	18,276	CAGW	22.606%	4,789	4,131
Other Operations	548	PRO	42,080	36,304	CAGE	0.000%	-	-
Other Operations	548	PRO	13,600	11,733	CAGW	22.606%	3,074	2,652
Other Operations	548	PRO	13,426	11,583	SG	8.043%	1,080	932
Other Maintenance	553	PRO	16,393	14,143	CAGE	0.000%	-	-
Other Maintenance	553	PRO	5,409	4,666	CAGW	22.606%	1,223	1,055
Other Maintenance	553	PRO	-	-	JBG	22.477%	-	-
Other Expenses	557	PRO	66,605	57,462	CAGE	0.000%	-	-
Other Expenses	557	PRO	1,012	873	CAGW	22.606%	229	197
Other Expenses	557	PRO	12,006	10,358	JBG	22.477%	2,699	2,328
Other Expenses	557	PRO	197,851	170,691	SG	8.043%	15,914	13,729
Transmission Operations	560	PRO	20,120	17,358	CAGE	0.000%	-	-
Transmission Operations	560	PRO	5,678	4,899	CAGW	22.606%	1,284	1,107
Transmission Operations	560	PRO	(23)	(20)	JBG	22.477%	(5)	(5)
Transmission Operations	560	PRO	93,538	80,697	SG	8.043%	7,524	6,491
Transmission Maintenance	571	PRO	20,389	17,591	CAGE	0.000%	-	-
Transmission Maintenance	571	PRO	16,885	14,567	CAGW	22.606%	3,817	3,293
Transmission Maintenance	571	PRO	1,132	976	JBG	22.477%	254	219
Transmission Maintenance	571	PRO	30,941	26,693	SG	8.043%	2,489	2,147
Distribution Operations	580	PRO	193,267	166,737	WA	100.000%	15,873	13,694
Distribution Operations	580	PRO	249,180	214,975	SNPD	6.466%	16,111	13,900
Distribution Maintenance	593	PRO	352,769	304,343	WA	100.000%	20,761	17,911
Distribution Maintenance	593	PRO	89,289	77,032	SNPD	6.466%	5,773	4,981
Customer Accounts	903	PRO	288,420	248,828	CN	6.930%	19,988	17,244
Customer Accounts	903	PRO	166,566	143,701	WA	100.000%	9,491	8,188
Customer Services	908	PRO	19,982	17,239	CN	6.930%	1,385	1,195
Customer Services	908	PRO	50,402	43,483	WA	100.000%	3,583	3,091
Administrative & General	920	PRO	5,811	5,013	WA	100.000%	(4,234)	3,653
Administrative & General	920	PRO	778,150	671,331	SO	6.851%	53,310	45,992
Administrative & General	935	PRO	(481)	(415)	WA	100.000%	(143)	(123)
Administrative & General	935	PRO	20,568	17,745	SO	6.851%	1,409	1,216
Total			<u>3,927,431</u>	<u>3,388,302</u>			<u>248,220</u>	<u>221,451</u>

Description of Adjustment:**PacifiCorp:**

This restating adjustment annualizes the wage increases that occurred during the 12-months ended June 2012 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

Staff:

Staff removes the incentives for the amount of \$539,129 for Pro Form 12 months ended June 2013.

PacifiCorp
 Washington General Rate Case - June 2012
 General Wage Increase Adjustment

Account	Description	12 Months Ended June 2012	Restatement 12 Months Ended June 2012	Restating Adjustment	Pro Forma 12 Months Ended June 2013	Pro Forma Adjustment
5001XX	Regular Ordinary Time	427,686,084	432,018,965	4,332,881	436,178,120	4,159,155
5002XX	Overtime	57,765,409	58,350,630	585,220	58,912,386	561,756
5003XX	Premium Pay	7,229,138	7,302,377	73,238	7,372,678	70,302
	Subtotal for Escalation	492,680,632	497,671,971	4,991,340	502,463,185	4,791,213
500410	Annual Incentive Plan	25,795,641	25,795,641	-	25,795,641	-
580500	Payroll Tax Expense	36,485,954	36,844,436	358,482	37,229,434	384,998
580700	Payroll Tax Expense-Unemployment	3,891,056	3,891,056	-	3,891,056	-
	Total Payroll Taxes	40,377,010	40,735,492	358,482	41,120,490	384,998
501115	SERP Plan	3,411,760	-	(3,411,760)	-	-
50112X	Medical	58,924,131	58,924,131	-	58,924,131	-
5011XX	Pension	36,399,521	36,399,521	-	36,399,521	-
50115X	Post Retirement	8,362,232	8,362,232	-	8,362,232	-
5012XX	Stock/401(k)/ESOP	34,715,025	34,715,025	-	34,715,025	-
xxxxx	All Other Labor and Benefit Items	23,241,744	23,241,744	-	23,241,744	-
	Other Labor	165,054,412	161,642,652	(3,411,760)	161,642,652	-
Total Labor		723,907,694	725,845,756	1,938,062	731,021,967	5,176,211
	Non-Utility and Capitalized Labor	226,457,419	227,063,696	606,277	228,851,605	1,787,909
Total Utility Labor		497,450,275	498,782,061	1,331,785	502,170,363	3,388,302