

Exhibit No. __ (JEK-4)
Docket No. UG-200568
Witness: James E. Kaiser

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,
Complainant,

DOCKET UG-200568

v.

CASCADE NATURAL GAS
CORPORATION,
Respondent.

CASCADE NATURAL GAS CORPORATION EXHIBIT OF

JAMES E. KAISER

2020 PAYROL COST INCREASES

January 8, 2021

**Cascade Natural Gas
Exhibit JEK-4
2020 Payroll Cost Increases**

<i>Line No.</i>	<i>Description</i>	<i>2019 Actual Cost</i>	<i>2020 Actual Cost</i>	<i>Variance</i>	<i>Percentage Increase</i>
	A	B	C	D	E
1	CNG Direct Exempt	\$ 9,763,858	\$ 10,105,054	\$ 341,196	3.49%
2	CNG Direct Non-Exempt	\$ 1,842,202	\$ 1,885,376	\$ 43,174	2.34%
3	Cross Charge Direct Exempt	\$ 2,991,227	\$ 3,500,014	\$ 508,787	17.01%
4	Cross Charge Direct Non-Exempt	\$ 1,640,822	\$ 1,682,644	\$ 41,822	2.55%
5	Total Non-Union Wages	\$ 16,238,109	\$ 17,173,088	\$ 934,980	5.76%
6					
7	WA Allocated (employee)	73.72%	73.72%		
8					
9	Total WA Non-Union Wages	\$ 11,970,734	\$ 12,660,001	\$ 689,267	5.76%
10					
11					
12	Actual Non-Union Wage Increase		5.76%		
13	2020 Non-Union Wage Increase Approved in 2019 (reflected in Rebuttal)		3.55%		
14	Variance		2.21%		
15					