Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Payroll. Provide the capital and expense percentages for each of the years 2021, 2022, 2023, 2024, 2025, and forecasted in the rate year. Explain any changes in methodology over the years.

Response:

Please refer to OCC-330, Attachment 1, for the percentage of payroll charged to capital and expense for each of the years 2021, 2022, 2023, 2024, and 2025. The percentage of payroll charged to capital and expense is based on actual payroll charged through employee timesheets. The percentages charged to expense and capital in the Rate Year that were used to develop Schedule C-3.5 are based on the Test Year percentages in 2025.