General Service Company Overhead

	Effective January 2023	Effective JULY 2023	Effective January 2024	Effective July 2024	Effective October 2024	Effective January 2025	Effective July 2025	Effective January 2026	Effective July 2026
Payroll Tax (408)	$ 33,555,140	$ 17,187,590	$ 38,487,673	$ 18,513,812	$ 8,246,441	$ 41,435,019	$ 23,163,120	$ 43,449,986	$ 24,718,652
Insurance (925)	$ 1,090,382	$ 343,690	$ 1,175,774	$ 462,586	$ 209,191	$ 1,377,237	$ 591,991	$ 1,235,184	$ 456,263
Benefits (926)	$ 79,167,778	$ 52,714,008	$ 84,895,417	$ 54,997,404	$ 41,912,725	$ 104,783,685	$ 54,777,723	$ 110,855,729	$ 51,900,063
Depreciation (403)	$ 83,253,059	$ 44,144,110	$ 104,085,078	$ 53,679,845	$ 26,930,866	$ 116,383,300	$ 62,125,693	$ 134,705,350	$ 59,173,729
Rate of Return (930)	$ 71,990,465	$ 47,885,518	$ 77,471,256	$ 32,646,778	$ 10,435,046	$ 64,382,063	$ 34,856,809	$ 69,870,158	$ 32,008,959
Rent (931)	$ 13,376,069	$ 6,915,064	$ 13,533,815	$ 6,838,593	$ 3,578,204	$ 14,923,354	$ 6,900,612	$ 16,750,434	$ 8,471,080
Total	$ 282,432,893	$ 169,189,979	$ 319,649,014	$ 167,139,018	$ 91,312,473	$ 343,284,657	$ 182,415,948	$ 376,866,841	$ 176,728,747
Labor	$ 453,919,388	$ 234,664,015	$ 508,380,102	$ 249,925,538	$ 115,758,879	$ 535,597,147	$ 263,931,404	$ 580,397,638	$ 293,545,097
Payroll Tax Rate	7.39%	7.32%	7.57%	7.41%	7.12%	7.74%	8.78%	7.49%	8.42%
Insurance Rate	0.24%	0.15%	0.23%	0.19%	0.18%	0.26%	0.22%	0.21%	0.16%
Benefits Rate	17.44%	22.46%	16.70%	22.01%	36.21%	19.56%	20.75%	19.10%	17.68%
Depreciation Rate	18.34%	18.81%	20.47%	21.48%	23.26%	21.73%	23.54%	23.21%	20.16%
Rate of Return Rate	15.86%	20.41%	15.24%	13.06%	9.01%	12.02%	13.21%	12.04%	10.90%
Rent Rate	2.95%	2.95%	2.66%	2.74%	3.09%	2.79%	2.61%	2.89%	2.89%
General Service Company Overhead Rate	62.22%	72.10%	62.88%	66.88%	78.88%	64.09%	69.11%	64.93%	60.20%

Depreciation, Rate of Return and Rent are included in the General Service Company Overhead and not in Payroll Benefit Rate.

CL&P Payroll Benefit Rate	Effective January 2023	Effective January 2024	Effective January 2025	Effective January 2026	Effective July 2026
Payroll Tax (408)	**$ 13,224,420**	**$ 14,320,634**	**$ 15,550,238**	**$ 15,729,725**	**$ 10,578,717**
Insurance (925)	**$ 12,730,256**	**$ 13,386,397**	**$ 15,846,473**	**$ 17,016,938**	**$ 8,195,207**
Benefits (926)	**$ 8,464,145**	**$ 21,519,484**	**$ 21,748,303**	**$ 16,844,803**	**$ 4,411,336**
Total	**$ 34,418,821**	**$ 49,226,515**	**$ 53,145,014**	**$ 49,591,465**	**$ 23,185,259**
Labor	**$ 195,303,261**	**$ 214,241,137**	**$ 228,667,327**	**$ 236,230,901**	**$ 167,846,659**
Payroll Tax Rate	6.77%	6.68%	6.80%	6.66%	6.30%
Insurance Rate	6.52%	6.25%	6.93%	7.20%	4.88%
Benefits Rate	4.33%	10.04%	9.51%	7.13%	2.63%
CL&P Payroll Benefit Rate	**17.62%**	**22.98%**	**23.24%**	**20.99%**	**13.81%**

Depreciation, Rate of Return and Rent are included in the General Service Company Overhead and not in Payroll Benefit Rate.