Date Filed: September 01, 2026

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

Question:

Payroll. Please provide the following monthly labor data for each of the years 2021, 2022, 2023, 2024, 2025, year-to-date 2026 and the rate year showing annual totals:

a. Number of actual employees broken down between type (e.g., salaried, hourly, union, non-union, temporary, etc.).
b. Regular payroll broken down between expensed, capitalized and other.
c. Overtime payroll broken down between expensed, capitalized and other.
d. Temporary payroll broken down between expensed, capitalized and other; and
e. Other payroll (specify).

Response:

a. Please refer to the Company's response to OCC-042[i].

b.-c. Refer to OCC-321, Attachment 1, for straight time and overtime payroll broken down for capitalized and other, and expense for each year 2021 through June 2026. The Company does not calculate the capitalized payroll as part of the cost of service as the cost of service only establishes the level of **expense** necessary for the Company to recover in order to have an opportunity, but not a guarantee, to earn its authorized return on equity. The cost of service includes projected capital placed in service through the Rate Year, and labor is one component of the projected capital, however, the Company cannot separately identify the labor included in its capital forecast.

d. Temporary staffing is not reflected in the Company's payroll expense in this rate proceeding. To be responsive to this question, refer to OCC-321 Attachment 2 for the temporary staffing costs broken out for capitalized and expense for each year 2021 through June 2026.

e. There are no other payroll items.

Prior Referenced Response:

[i] OCC-042 Question:

(Employees) Provide the number of FTEs by month for the years 2017-2025 and the most current month available for CL&P and NUSCO. Include the number of positions authorized by the Board of Directors, the number allowed by PURA in the prior rate case, and the number of vacant positions. Also include a breakdown between union, exempt, and non-exempt employees.

OCC-042 Response:

Please refer to OCC-042, Attachment 1, for the number of Full-Time Equivalents ("FTEs") and head count by month for the period January 2017 – June 2026 disaggregated by Eversource Energy Service Company and CL&P, and by union, exempt, and non-exempt employee classifications.

Please refer to OCC-042, Attachment 2, for the number of vacant positions as of December 31, 2017, 2018, and 2019 and by month for the period January 2020 – June 2026, disaggregated by Eversource Energy Service Company and CL&P, and by union, exempt, and non-exempt counts. The Company does not have monthly vacant position information available prior to January 2020.

The Board of Directors does not authorize a specific number of positions.

In a distribution rate proceeding, the Company does not ask PURA to "allow" a specific staffing level, nor does PURA approve a specific staffing level. The number of positions included in base distribution rates is reflective of information presented in the case regarding Test Year and post Test Year headcounts used in the computation of payroll expense and other related cost items. In addition, the 2018 Rate Settlement provided recovery of costs for incremental field resources without setting specific targets for staffing levels.

The table below shows the staffing levels used in computations for payroll expense in relation to the 2018 Rate Settlement.

Employee Head Count Utilized in the 2018 Rate Settlement

Company	2018	2019	2020 to Current
Eversource Energy Service Company	2,875	2,875	2,875
CL&P	1,199	1,232	1,266