Date Filed: October 20, 2026

Witness: Sasha Lazor
Request from: Office of Consumer Counsel

Question:

Non-SERP. Refer to the response to OCC-356.

a. Please describe the benefits provided by the Company's Non-SERP plan.
b. Please identify both the total number of employees (direct and allocated) eligible for Non-SERP and the total number of employees ineligible for Non-SERP for each of the years 2021, 2022, 2023, 2024, 2025.
c. Please explain how eligibility for Non-SERP is determined.

Response:

a. The non-SERP account is used to record expenses related to specifically negotiated post-employment benefits, including pension enhancements not covered by the Eversource Retirement Plan or the SERP. Such enhancements are provided in some employment agreements to make up for benefits lost at previous employers by some mid-career hires or as part of a separation agreement with Eversource. As with the SERP, non-SERP benefits help to attract and retain qualified personnel.

b. Active employees are not eligible for non-SERP payments. The number of employees eligible for non-SERP payments are as follows:

Year	CLP (no. of employees eligible)	Eversource Energy Service Company (no. of employees eligible)
2021	6	43
2022	6	42
2023	6	41
2024	6	36
2025	6	36

c. Non-SERP eligibility is limited to some employment agreements to make up for benefits lost at previous employers by some mid-career hires or as part of a separation agreement with Eversource.