The Connecticut Light and Power Company
2025 Employee Benefits and Rate Year Amount
(Thousands of Dollars)

Description	Test Year 2025	Pro Forma Adjustments	Test Year Pro Forma	Rate Year Adjustments	Rate Year	Schedule Reference	Line Reference
Medical (Including Prescription)							
CL&P Direct Charged	30,360	1,885	32,244	5,555	37,800		
CL&P Allocated	13,513	1,952	15,466	2,661	18,127		
Less: CL&P's Direct Charged Capitalized Portion	16,976	(92)	16,883	2,909	19,792		
Less: CL&P's Allocated Capitalized Portion	5,636	(1,295)	4,341	747	5,088		
Net CL&P Medical (Including Prescription)	**$ 21,261**	**$ 5,224**	**$ 26,486**	**$ 4,561**	**$ 31,046**		
Dental							
CL&P Direct Charged	877	49	926	63	989		
CL&P Allocated	441	9	450	31	481		
Less: CL&P's Direct Charged Capitalized Portion	491	(6)	485	33	518		
Less: CL&P's Allocated Capitalized Portion	184	(58)	126	9	135		
Net CL&P Dental	**$ 644**	**$ 121**	**$ 765**	**$ 52**	**$ 817**		
Vision							
CL&P Direct Charged	93	(2)	91	6	97		
CL&P Allocated	49	(6)	42	3	45		
Less: CL&P's Direct Charged Capitalized Portion	52	(4)	48	3	51		
Less: CL&P's Allocated Capitalized Portion	20	(8)	12	1	13		
Net CL&P Vision	**$ 69**	**$ 5**	**$ 74**	**$ 4**	**$ 78**		
Total Healthcare	**$ 21,974**	**$ 5,350**	**$ 27,324**	**$ 4,618**	**$ 31,942**	**WP C-3.12, Page 2**	**Line 33**
Long Term Disability							
CL&P Direct Charged	1,322	(790)	532	-	532		
CL&P Allocated	362	(99)	263	-	263		
Less: CL&P's Direct Charged Capitalized Portion	739	(461)	278	-	278		
Less: CL&P's Allocated Capitalized Portion	151	(77)	74	-	74		
Net CL&P Long Term Disability	**$ 794**	**$ (351)**	**$ 442**	**$ -**	**$ 442**		
Short Term Disability							
CL&P Direct Charged	458	-	458	-	458		
CL&P Allocated	205	-	205	-	205		
Less: CL&P's Direct Charged Capitalized Portion	256	(16)	240	-	240		
Less: CL&P's Allocated Capitalized Portion	85	(28)	58	-	58		
Net CL&P Short Term Disability	**$ 322**	**$ 44**	**$ 366**	**$ -**	**$ 366**		
Total Disability	**$ 1,115**	**$ (307)**	**$ 808**	**$ -**	**$ 808**	**WP C-3.12, Page 3**	**Line 37**
Workers' Compensation							
CL&P Direct Charged	5,167	-	5,167	(400)	4,767		
CL&P Allocated	(12)	-	(12)	54	42		
Less: CL&P's Direct Charged Capitalized Portion	2,889	(184)	2,705	(209)	2,496		
Less: CL&P's Allocated Capitalized Portion	37	(40)	(3)	15	12		
Net CL&P Workers' Compensation	**$ 2,229**	**$ 224**	**$ 2,453**	**$ (151)**	**$ 2,301**		
Total Workers' Compensation	**$ 2,229**	**$ 224**	**$ 2,453**	**$ (151)**	**$ 2,301**	**WP C-3.12, Page 4**	**Line 33**
Life Insurance							
CL&P Direct Charged	97	-	97	-	97		
CL&P Allocated	203	-	203	-	203		
Less: CL&P's Direct Charged Capitalized Portion	54	(3)	51	-	51		
Less: CL&P's Allocated Capitalized Portion	85	(28)	57	-	57		
Net CL&P Life Insurance	**$ 161**	**$ 31**	**$ 192**	**$ -**	**$ 192**		
Total Life Insurance	**$ 161**	**$ 31**	**$ 192**	**$ -**	**$ 192**	**WP C-3.12, Page 5**	**Line 33**
Pension							
CL&P Direct Charged	(19,402)	-	(19,402)	(9,264)	(28,666)		
CL&P Allocated	(1,978)	-	(1,978)	(2,355)	(4,333)		
Less: CL&P's Direct Charged Capitalized Portion	(10,849)	690	(10,159)	(4,851)	(15,010)		
Less: CL&P's Allocated Capitalized Portion	(825)	270	(555)	(661)	(1,216)		
Net CL&P Pension	**$ (9,707)**	**$ (959)**	**$ (10,666)**	**$ (6,107)**	**$ (16,773)**		
Total Pension	**$ (9,707)**	**$ (959)**	**$ (10,666)**	**$ (6,107)**	**$ (16,773)**	**WP C-3.12, Page 6**	**Line 33**
401K							
CL&P Direct Charged	8,546	-	8,546	478	9,024		
CL&P Allocated	5,013	-	5,013	762	5,775		
Less: CL&P's Direct Charged Capitalized Portion	4,779	(304)	4,475	250	4,725		
Less: CL&P's Allocated Capitalized Portion	2,091	(684)	1,407	214	1,621		
Net CL&P 401K	**$ 6,690**	**$ 987**	**$ 7,677**	**$ 776**	**$ 8,453**		
Total 401K	**$ 6,690**	**$ 987**	**$ 7,677**	**$ 776**	**$ 8,453**	**WP C-3.12, Page 7**	**Line 33**
SERP							
CL&P Direct Charged	144	-	144	117	261		
CL&P Allocated	1,849	-	1,849	(1,458)	391		
Less: CL&P's Direct Charged Capitalized Portion	80	(5)	75	61	137		
Less: CL&P's Allocated Capitalized Portion	771	(252)	519	(409)	110		
Net CL&P SERP	**$ 1,141**	**$ 257**	**$ 1,399**	**$ (993)**	**$ 406**		
Total SERP	**$ 1,141**	**$ 257**	**$ 1,399**	**$ (993)**	**$ 406**	**WP C-3.12, Page 8**	**Line 33**
Non-SERP							
CL&P Direct Charged	(6)	-	(6)	2	(4)		
CL&P Allocated	404	-	404	(50)	353		
Less: CL&P's Direct Charged Capitalized Portion	(3)	0	(3)	1	(2)		
Less: CL&P's Allocated Capitalized Portion	168	(55)	113	(14)	99		
Net CL&P Non-SERP	**$ 233**	**$ 55**	**$ 288**	**$ (35)**	**$ 252**		
Total Non-SERP	**$ 233**	**$ 55**	**$ 288**	**$ (35)**	**$ 252**	**WP C-3.12, Page 9**	**Line 33**
FAS 106							
CL&P Direct Charged	(823)	-	(823)	(2,554)	(3,376)		
CL&P Allocated	(1,558)	-	(1,558)	(33)	(1,591)		
Less: CL&P's Direct Charged Capitalized Portion	(460)	29	(431)	(1,337)	(1,768)		
Less: CL&P's Allocated Capitalized Portion	(650)	212	(437)	(9)	(447)		
Net CL&P FAS 106	**$ (1,271)**	**$ (242)**	**$ (1,512)**	**$ (1,240)**	**$ (2,753)**		
Total FAS 106	**$ (1,271)**	**$ (242)**	**$ (1,512)**	**$ (1,240)**	**$ (2,753)**	**WP C-3.12, Page 10**	**Line 33**
MedVantage							
CL&P Direct Charged	404	-	404	194	597		
CL&P Allocated	333	-	333	21	355		
Less: CL&P's Direct Charged Capitalized Portion	226	(14)	211	101	313		
Less: CL&P's Allocated Capitalized Portion	139	(45)	94	6	100		
Net CL&P MedVantage	**$ 372**	**$ 60**	**$ 432**	**$ 107**	**$ 540**		
Total MedVantage	**$ 372**	**$ 60**	**$ 432**	**$ 107**	**$ 540**	**WP C-3.12, Page 11**	**Line 33**
Adoption / Surrogacy							
CL&P Direct Charged	-	-	-	-	-		
CL&P Allocated	3	-	3	0	3		
Less: CL&P's Direct Charged Capitalized Portion	-	-	-	-	-		
Less: CL&P's Allocated Capitalized Portion	1	(0)	1	0	1		
Net CL&P Adoption / Surrogacy	**$ 2**	**$ 0**	**$ 2**	**$ 0**	**$ 2**		
Wellness Incentive							
CL&P Direct Charged	-	-	-	-	-		
CL&P Allocated	140	-	140	9	149		
Less: CL&P's Direct Charged Capitalized Portion	-	-	-	-	-		
Less: CL&P's Allocated Capitalized Portion	59	(19)	39	3	42		
Net CL&P Wellness Incentive	**$ 82**	**$ 19**	**$ 101**	**$ 7**	**$ 108**		
Education Reimbursements							
CL&P Direct Charged	203	-	203	85	288		
CL&P Allocated	231	-	231	98	329		
Less: CL&P's Direct Charged Capitalized Portion	-	-	-	-	-		
Less: CL&P's Allocated Capitalized Portion	-	-	-	-	-		
Net CL&P Education Reimbursements	**$ 434**	**$ -**	**$ 434**	**$ 183**	**$ 617**		
Employee Service Awards							
CL&P Direct Charged	16	-	16	1	17		
CL&P Allocated	14	-	14	1	15		
Less: CL&P's Direct Charged Capitalized Portion	9	(1)	8	1	9		
Less: CL&P's Allocated Capitalized Portion	6	(2)	4	0	4		
Net CL&P Employee Service Awards	**$ 15**	**$ 2**	**$ 17**	**$ 1**	**$ 19**		
Care.com Inc							
CL&P Direct Charged	-	-	-	-	-		
CL&P Allocated	45	-	45	3	48		
Less: CL&P's Direct Charged Capitalized Portion	-	-	-	-	-		
Less: CL&P's Allocated Capitalized Portion	19	(6)	13	1	13		
Net CL&P Care.com Inc	**$ 26**	**$ 6**	**$ 32**	**$ 2**	**$ 34**		
KGA Inc.							
CL&P Direct Charged	-	-	-	-	-		
CL&P Allocated	54	-	54	3	58		
Less: CL&P's Direct Charged Capitalized Portion	-	-	-	-	-		
Less: CL&P's Allocated Capitalized Portion	23	(7)	15	1	16		
Net CL&P KGA Inc.	**$ 31**	**$ 7**	**$ 39**	**$ 3**	**$ 41**		
Benefit Consulting, Actuarial Fees and Other Costs							
CL&P Direct Charged	-	-	-	-	-		
CL&P Allocated	410	(26)	385	25	410		
Less: CL&P's Direct Charged Capitalized Portion	-	-	-	-	-		
Less: CL&P's Allocated Capitalized Portion	150	(56)	94	6	100		
Net CL&P Benefit Consulting, Actuarial Fees and Other Costs	**$ 260**	**$ 31**	**$ 291**	**$ 19**	**$ 310**		
Total Benefit Consulting, Actuarial Fees and Other Benefits	**$ 851**	**$ 66**	**$ 917**	**$ 214**	**$ 1,131**	**WP C-3.12, Page 12**	**Line 33**
Incremental FTEs	-	-	-	**$ 1,510**	**$ 1,510**	**WP C-3.12, Page 1**	**Line 36**
Total Employee Benefits Expense	**$ 23,789**	**$ 5,523**	**$ 29,312**	**$ (1,303)**	**$ 28,009**	**WP C-3.12, Page 1**	**Line 37**

Note: Amounts shown above may not add due to rounding.