| Description | | Test Year Ended 12/31/2025 | Test Year Pro Forma | Rate Year 1 Ending 6/30/2028 |
|---|---|---|---|---|
| CL&P EMPLOYEE VARIABLE PLAN | CL&P | 4,143 | 3,128 | 3,369 |
| ESC EMPLOYEE VARIABLE PLAN | EESCO | 2,800 | 2,239 | 2,411 |
| ESC Capital Funding | EESCO | 5,094 | 3,428 | 3,875 |
| Insurance Expense: | | | | |
| Healthcare Benefits | CL&P | 17,518 | 17,415 | 20,361 |
| Disability | CL&P | 995 | 518 | 518 |
| Workers' Compensation | CL&P | 2,889 | 2,705 | 2,496 |
| Group Life Insurance | CL&P | 54 | 51 | 51 |
| **Total** | | **21,456** | **20,689** | **23,426** |
| Insurance Expense: | | | | |
| Healthcare Benefits | EESCO | 5,840 | 4,479 | 5,236 |
| Disability | EESCO | 236 | 131 | 131 |
| Workers' Compensation | EESCO | 37 | (3) | 12 |
| Group Life Insurance | EESCO | 85 | 57 | 57 |
| **Total** | | **6,198** | **4,664** | **5,436** |
| Other Benefits Expense: | | | | |
| Pension | CL&P | (10,849) | (10,159) | (15,010) |
| Supplemental Retirement Plan (401K) | CL&P | 4,779 | 4,475 | 4,725 |
| Supplemental Executive Retirement Plan (SERP) | CL&P | 80 | 75 | 137 |
| Non Supplemental Executive Retirement Plan (Non SERP) | CL&P | (3) | (3) | (2) |
| Post Employment Benefits - FAS 106 | CL&P | (460) | (431) | (1,768) |
| Post Employment Benefits - MedVantage | CL&P | 226 | 212 | 313 |
| Benefit Consultant and Actuarial Fees | CL&P | 9 | 8 | 9 |
| **Total** | | **(6,218)** | **(5,823)** | **(11,596)** |
| Other Benefits Expense: | | | | |
| Pension | EESCO | (825) | (555) | (1,216) |
| Supplemental Retirement Plan (401K) | EESCO | 2,091 | 1,407 | 1,621 |
| Supplemental Executive Retirement Plan (SERP) | EESCO | 771 | 519 | 110 |
| Non Supplemental Executive Retirement Plan (Non SERP) | EESCO | 168 | 113 | 99 |
| Post Employment Benefits - FAS 106 | EESCO | (650) | (437) | (447) |
| Post Employment Benefits - MedVantage | EESCO | 139 | 93 | 100 |
| Benefit Consultant and Actuarial Fees | EESCO | 257 | 166 | 176 |
| **Total** | | **1,951** | **1,306** | **443** |
| PAYROLL TAX EXPENSE | | | | |
| FICA | CL&P | 7,719 | 7,706 | 7,879 |
| Medicare | CL&P | 1,924 | 1,917 | 1,958 |
| Federal Unemployment | CL&P | 37 | 37 | 37 |
| State Unemployment | CL&P | 272 | 272 | 272 |
| **Total** | | **9,952** | **9,932** | **10,146** |
| PAYROLL TAX EXPENSE | | | | |
| FICA | EESCO | 2,472 | 2,536 | 2,827 |
| Medicare | EESCO | 688 | 703 | 771 |
| Federal Unemployment | EESCO | 15 | 15 | 15 |
| State Unemployment | EESCO | 119 | 119 | 119 |
| **Total** | | **3,294** | **3,373** | **3,732** |