Date Filed: October 30, 2026

Witness: Sasha P. Lazor
Request from: Public Utilities Regulatory Authority

Question:

(SERP EXPENSE) Ex. CLP-REVREQ-2, Sch WP C-3.12, p. 9. Provide an explanation for which tier of employees are eligible for the Non-Supplemental Executive Retirement Plan (Non-SERP) and the details of this benefit to employees.

Response:

Please refer to the Company's response OCC-938[i] for details regarding the Non-SERP account.

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.

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. Non-SERP benefits help to attract and retain qualified personnel.

Prior Referenced Response

[i] OCC-938 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.

OCC-938 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.