Exhibit CL&P-REVREQ-2



Witnesses Responsible: Revenue Requirements Panel
Test Year: 12 Months Ended December 31, 2025

PAYROLL EXPENSE
INCREMENTAL FTE CALCULATION
(Thousands of Dollars)

| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
|---|---|---|---|---|---|---|---|
| Employee Type | # of Employees | Salary | Total | Hiring Date | Rate Year | # of Months of Escalation | O&M Payroll |
| Incremental CL&P Non-Union FTE (Vegetation) | 9 | $ 99 | $ 888 | 1/1/2028 | 6/30/2028 | 6 | $ 444 |
| Incremental CL&P Non-Union FTE (Vegetation) | 12 | $ 85 | $ 1,020 | 1/1/2028 | 6/30/2028 | 6 | $ 510 |
| Incremental CL&P Non-Union FTE (Vegetation) | 21 | | $ 1,908 | | | | $ 954 |
| | | | | | | | |
| Incremental ESC Non-Union FTE (Grid Mod) | 7 | $ 120 | $ 840 | 1/1/2028 | 6/30/2028 | 6 | $ 420 |
| Incremental ESC Non-Union FTE (Grid Mod) | 3 | $ 200 | $ 600 | 1/1/2028 | 6/30/2028 | 6 | $ 300 |
| Incremental ESC Non-Union FTE (Grid Mod) | 2 | $ 91 | $ 182 | 1/1/2028 | 6/30/2028 | 6 | $ 91 |
| Incremental ESC Non-Union FTE (Grid Mod) | 12 | | $ 1,622 | | | | $ 811 |
| | | | | | | | |
| Incremental ESC Non-Union FTE (D Sytem Planning/Forecasting) | 2 | $ 165 | $ 330 | 1/1/2028 | 6/30/2028 | 6 | $ 165 |
| | | | | | | | |
| Incremental ESC Non-Union FTE (Asset Health) | 1 | $ 120 | $ 120 | 1/1/2028 | 6/30/2028 | 6 | $ 60 |
| | | | | | | | |
| Incremental ESC Non-Union FTE (Power Quality) | 1 | $ 155 | $ 155 | 1/1/2028 | 6/30/2028 | 6 | $ 78 |
| Incremental ESC Non-Union FTE (Power Quality) | 1 | $ 130 | $ 130 | 1/1/2028 | 6/30/2028 | 6 | $ 65 |
| Incremental ESC Non-Union FTE (Power Quality) | 2 | $ 100 | $ 200 | 1/1/2028 | 6/30/2028 | 6 | $ 100 |
| Incremental ESC Non-Union FTE (Power Quality) | 1 | $ 90 | $ 90 | 1/1/2028 | 6/30/2028 | 6 | $ 45 |
| Incremental ESC Non-Union FTE (Power Quality) | 5 | | $ 575 | | | | $ 288 |
| | | | | | | | |
| Grand Total | 41 | | $ 4,555 | | | | $ 2,278 |

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