Workers' Compensation Claims Expense
Assumes Low scenario for CL&P and EESCO
(Thousands of Dollars)

Description		Rate Year Amount	Reference
Accrual Expense - CL&P	$	4,767	RRU-110 Attachment 2, Page 1
Allocation		100%	
Expense to CL&P	$	4,767	
Capitalization	$	(2,496)	
Net Expense to CL&P	**$**	**2,271**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 4
Accrual Expense - ESC	$	233	RRU-110 Attachment 2, Page 1
Allocation % to CL&P		17.86%	
Expense to CL&P	$	42	
Capitalization		(12)	
Net Expense to CL&P	**$**	**30**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 4
Total Accrual Expense	$	4,809	
Total Capitalization		(2,508)	
Total Rate Year Expense	**$**	**2,301**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 4
Capitalization Rates			
Direct		52.36%	RRU-015, Attachment 1, Page 2
Allocated		28.07%	RRU-015, Attachment 1, Page 2

Note: Rate Year incorporates the most recent Actuarial Report available at the time of filing.

The Connecticut Light and Power Company
Pension Rate Year Calculation
(Thousands of Dollars)

2027 Amount | **July 2027 - December 2027 Amount**

Description	2027 Actuarial Amount	Reference	Half of 2027 Amount	Allocation	Total CL&P Amount
CL&P	$ (27,485)	RRU-110 Attachment 2, Page 2	$ (13,743)	100%	$ (13,743)
ESC	$ (23,386)	RRU-110 Attachment 2, Page 2	$ (11,693)	17.86%	$ (2,088)

2028 Amount | **January 2028 - June 2028 Amount**

Description	2028 Actuarial Amount	Reference	Half of 2028 Amount	Allocation	Total ESC Amount
CL&P	$ (29,847)	RRU-110 Attachment 2, Page 2	$ (14,923)	100%	$ (14,923)
ESC	$ (25,137)	RRU-110 Attachment 2, Page 2	$ (12,569)	17.86%	$ (2,245)

July 2027 - June 2028 Rate Year Amount			Reference
CL&P Amount		$ (28,666)	
Less: Capitalization	**52.36%**	(15,010)	RRU-015, Attachment 1, Page 2
Net CL&P Amount		**$ (13,656)**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 6
ESC Total		$ (4,333)	
Less: Capitalization	**28.07%**	(1,216)	RRU-015, Attachment 1, Page 2
Net ESC Amount		**$ (3,117)**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 6

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

The Connecticut Light and Power Company
Rate Year 401K Escalation Calculation
(Thousands of Dollars)

Description	CL&P	ESC	Reference
Union 369 (K-Vantage Ended 12/31/2025)	-	360	
Total Headcount	1,417	4,265	
Percent eligible for 6% match	0.00%	8.44%	
	Test Year	**Rate Year**	
Total CL&P Payroll Expense[(a)]	$ 79,310	$ 83,741	Exhibit CLP-REVREQ-2, WP C-3.5
Total EESCO Payroll Expense[(a)]	$ 55,373	$ 62,842	Exhibit CLP-REVREQ-2, WP C-3.5
	$ 134,683	$ 146,583	
	CL&P	**ESC**	
Test Year 401k match	$ 8,546	$ 4,996	
Less: K-Vantage Adjustment	$ -	$ (128)	
Total 401K Match	$ 8,546	$ 4,868	
Payroll escalation	5.59%	13.49%	
Rate Year 401k w/o plan change	$ 9,024	$ 5,525	
% eligible for 6% match	0.00%	8.44%	
Projected additional 401k match	$ -	$ 233	
Rate Year 401k Match	$ 9,024	$ 5,758	
Admin Costs	$ -	$ 17	
Total 401K Expense	**$ 9,024**	**$ 5,775**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 7
Capitalization Percentage	**52.36%**	**28.07%**	RRU-015, Attachment 1, Page 2
Less: Capitazlizaiton	$ 4,725	$ 1,621	
Net 401K Expense	**$ 4,299**	**$ 4,154**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 7

(a) Rate Year Amounts exclude incremental FTEs

The Connecticut Light and Power Company
(SERP)
(Thousands of Dollars)

2027 Amount — **July 2027 - December 2027 Amount**

Description	2027 Actuarial Amount	Reference	Half of 2027 Amount	Allocation	Total CL&P Amount
CL&P	$ 243	RRU-110 Attachment 2, Page 3	$ 122	100%	$ 122
ESC	$ 2,116	RRU-110 Attachment 2, Page 3	$ 1,058	17.86%	$ 189

2028 Amount — **January 2028 - June 2028 Amount**

Description	2028 Actuarial Amount	Reference	Half of 2028 Amount	Allocation	Total ESC Amount
CL&P	$ 279	RRU-110 Attachment 2, Page 3	$ 139	100%	$ 139
ESC	$ 2,265	RRU-110 Attachment 2, Page 3	$ 1,132	17.86%	$ 202

July 2027 - June 2028 Rate Year Amount			Reference
CL&P Amount		$ 261	
Less: Capitalization	**52.36%**	137	RRU-015, Attachment 1, Page 2
Net CL&P Amount		**$ 124**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 8
ESC Total		$ 391	
Less: Capitalization	**28.07%**	110	RRU-015, Attachment 1, Page 2
Net ESC Amount		**$ 281**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 8

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

The Connecticut Light and Power Company
(Non-SERP)
(Thousands of Dollars)

2027 Amount

Description	2027 Actuarial Amount	Reference
CL&P	$ (4)	RRU-110 Attachment 2, Page 4
ESC	$ 2,045	RRU-110 Attachment 2, Page 4

July 2027 - December 2027 Amount

Half of 2027 Amount	Allocation	Total CL&P Amount
$ (2)	100%	$ (2)
$ 1,022	17.86%	$ 183

2028 Amount

Description	2028 Actuarial Amount	Reference
CL&P	$ (4)	RRU-110 Attachment 2, Page 4
ESC	$ 1,917	RRU-110 Attachment 2, Page 4

January 2028 - June 2028 Amount

Half of 2028 Amount	Allocation	Total ESC Amount
$ (2)	100%	$ (2)
$ 958	17.86%	$ 171

July 2027 - June 2028 Rate Year Amount			Reference
CL&P Amount		$ (4)	
Less: Capitalization	**52.36%**	(2)	RRU-015, Attachment 1, Page 2
Net CL&P Amount		**$ (2)**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 9
ESC Total		$ 354	
Less: Capitalization	**28.07%**	99	RRU-015, Attachment 1, Page 2
Net ESC Amount		**$ 254**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 9

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

The Connecticut Light and Power Company
(FAS 106)
(Thousands of Dollars)

2027 Amount — **July 2027 - December 2027 Amount**

Description	2027 Actuarial Amount	Reference	Half of 2027 Amount	Allocation	Total CL&P Amount
CL&P	$ (2,788)	RRU-110 Attachment 2, Page 5	$ (1,394)	100%	$ (1,394)
ESC	$ (10,458)	RRU-110 Attachment 2, Page 5	$ (5,229)	17.86%	$ (934)

2028 Amount — **January 2028 - June 2028 Amount**

Description	2028 Actuarial Amount	Reference	Half of 2028 Amount	Allocation	Total ESC Amount
CL&P	$ (3,965)	RRU-110 Attachment 2, Page 5	$ (1,982)	100%	$ (1,982)
ESC	$ (7,356)	RRU-110 Attachment 2, Page 5	$ (3,678)	17.86%	$ (657)

July 2027 - June 2028 Rate Year Amount			Reference
CL&P Amount		$ (3,376)	
Less: Capitalization	**52.36%**	(1,768)	RRU-015, Attachment 1, Page 2
Net CL&P Amount		**$ (1,608)**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 10
ESC Total		$ (1,591)	
Less: Capitalization	**28.07%**	(447)	RRU-015, Attachment 1, Page 2
Net ESC Amount		**$ (1,144)**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 10

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

The Connecticut Light and Power Company
MedVantage
(Thousands of Dollars)

2027 Amount | **July 2027 - December 2027 Amount**

Description	2027 Actuarial Amount	Reference	Half of 2027 Amount	Allocation	Total CL&P Amount
CL&P	$ 581	RRU-110 Attachment 2, Page 6	$ 290	100%	$ 290
ESC	$ 1,934	RRU-110 Attachment 2, Page 6	$ 967	17.86%	$ 173

2028 Amount | **January 2028 - June 2028 Amount**

Description	2028 Actuarial Amount	Reference	Half of 2028 Amount	Allocation	Total ESC Amount
CL&P	$ 614	RRU-110 Attachment 2, Page 6	$ 307	100%	$ 307
ESC	$ 2,036	RRU-110 Attachment 2, Page 6	$ 1,018	17.86%	$ 182

July 2027 - June 2028 Rate Year Amount				Reference
CL&P Amount		$	597	
Less: Capitalization	**52.36%**		313	RRU-015, Attachment 1, Page 2
Net CL&P Amount		**$**	**284**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 11
ESC Total		$	355	
Less: Capitalization (28.07%)	**28.07%**		100	RRU-015, Attachment 1, Page 2
Net ESC Amount		**$**	**255**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 11

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

The Connecticut Light and Power Company
Benefit Consulting, Actuarial Fees and Other Benefits
(Thousands of Dollars)

Description	Benefit Consulting, Actuarial Fees and Other Benefits CL&P	Benefit Consulting, Actuarial Fees and Other Benefits ESC	Education Reimbursements CL&P	Education Reimbursements ESC	Reference
Test Year Pro-Forma Amount	$ 16	$ 641	$ 203	$ 231	
Escalation Rate for Interim Period	4.73% (a)	4.73% (a)	23.63% (b)	23.63% (b)	
Escalation Amount for Interim Period	1	30	48	55	
Amount Escalated for Interim Period	$ 17	$ 672	$ 251	$ 286	
Amount Escalated for Interim Period	$ 17	$ 672	$ 251	$ 286	
Escalation Rate for Rate Year	1.64% (a)	1.64% (a)	15.00% (b)	15.00% (b)	
Escalation Amount for Rate Year	0	11	38	43	
Total Rate Year Expense	**$ 17**	**$ 683**	**$ 288**	**$ 329**	
Amount Capitalizable	$ 17	$ 629	N/A	N/A	
Capitalization Percentage	52.36%	28.07%	N/A	N/A	RRU-015, Attachment 1, Page 2
Less: Capitalization	$ (9)	$ (176)	$ -	$ -	
Net Rate Year Amount	**$ 8**	**$ 506**	**$ 288**	**$ 329**	

Total Net CL&P Amount:	**$ 296**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 12
Total Net ESC Amount:	**$ 835**	Exhibit CLP-REVREQ-2, WP C-3.12, Page 12

(a) Escalated using Inflation
(b) Escalated based upon an average of the annual increase in participation in the program shown on Page 9

EDUCATION REIMBURSEMENTS - STATS

	2025	% increase	2024	% increase	2023	% increase	2022	% increase	2021
Unique Students who Received Reimbursement	350	**18%**	297	**6%**	280	**31%**	213	**7%**	200
Students who Maxed Out at $5,250	182	**25%**	146	**10%**	133		72		46
Students who Maxed Out at $10,000 *	34	**6%**	32	**-14%**	37		n/a		n/a

Yearly Average Increase of Employees Participating
15%

* The $10,000 tuition max started January 1, 2023
** The $10,000 maxed out students are included in the $5,250 maxed out count.