EMPLOYEE BENEFITS
(Thousands of Dollars)

Description	Calendar Year 2021	Calendar Year 2022	Calendar Year 2023	Calendar Year 2024	Test Year Ended 12/31/2025[(a)]	Rate Year 1 Ending 6/30/2028[(a)]
Insurance Expense:						
Healthcare Benefits	$ 17,904	$ 21,655	$ 20,575	$ 23,963	$ 21,975	$ 31,942
Disability	110	820	799	755	1,116	809
Workers' Compensation	2,859	2,973	2,638	2,224	2,229	2,301
Group Life Insurance	157	158	164	168	161	192
Total Insurance Expense	21,031	25,605	24,176	27,109	25,481	35,244
Other Benefits Expense:						
Pension	4,204	(30,555)	(17,013)	(10,140)	(9,706)	(16,773)
Supplemental Retirement Plan (401K)	5,876	7,157	7,230	8,261	6,689	8,453
Supplemental Executive Retirement Plan (SERP)	2,798	2,033	3,066	1,614	1,142	405
Non Supplemental Executive Retirement Plan (Non SERP)	292	1,499	303	264	233	252
Post Employment Benefits - FAS 106	(1,421)	(3,898)	(930)	(1,340)	(1,271)	(2,752)
Post Employment Benefits - MedVantage	295	333	280	338	372	539
Benefit Consultant and Actuarial Fees	484	502	683	714	851	1,132
Total Other Benefits Expense	12,529	(22,930)	(6,382)	(288)	(1,690)	(8,744)
Total Employee Benefit Expense	$ 33,560	$ 2,675	$ 17,794	$ 26,821	$ 23,791	$ 26,500
Incremental FTEs					-	1,510
Total	$ 33,560	$ 2,675	$ 17,794	$ 26,821	$ 23,791	$ 28,010

(a) Expense agrees to Schedule C-3.12, shown on Exhibit CLP-REVREQ-2-(Schedules A, B, C, D).