

**ORA DATA REQUEST
ORA-SDGE-038-JOH
SDG&E 2019 GRC – A.17-10-007
SDG&E RESPONSE
DATE RECEIVED: NOVEMBER 30, 2017
DATE RESPONDED: DECEMBER 19, 2017**

Exhibit Reference: SDG&E-35

SDG&E Witness: Ragan G. Reeves

Subject: Taxes

Please provide the following:

1. Exhibit SDG&E-35-WP, page 22 shows the San Diego Gas & Electric Company 2019 GRC-App Tax Workpapers for payroll taxes for ED and Gen for years 2016 to 2019.
 - a. Please confirm that the year 2016 payroll tax number is a recorded number and not a forecast.
 - b. In the same format, please provide the recorded payroll taxes for ED and Gen for years 2012 to 2015, and for 2016 if SDG&E's response to 1.a indicates that the 2016 payroll tax number is a forecast.

SDG&E Response 1:

- a. Yes, the 2016 payroll tax number is a recorded number and not a forecast.
- b. Please see the table below, which is in the same format as Exhibit SDG&E-35-WP, page 22. The table includes the recorded composite payroll tax rates for ED and Gen for 2012 through 2015. Note, however, that the recorded amounts for the other inputs in the table (besides the composite payroll tax rates) are not available; therefore, the other input amounts have been taken from the final Results of Operations (RO) model for the applicable year. Note also that Capital Payroll Taxes information for 2013 is not available, which is consistent with the RO model.

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SDG&E Response 1 Continued:

SDG&E O&M Payroll Taxes (ED and Gen)						
	Nominal\$					
2012 Payroll	124,441					
2012 Shared Payroll	29,069					
2012 Ratio	6.80%					
2012 Payroll Taxes	10,976					
2013 Payroll	153,193					
2013 Ratio (Payroll tax/Payroll)	6.79%					
2013 Payroll Taxes	10,402					
2014 Payroll	146,349					
2014 Shared Payroll	17,921					
2014 Ratio	6.85%					
2014 Payroll Taxes	11,253					
2015 Payroll	152,793					
2015 Shared Payroll	18,937					
2015 Ratio	6.66%					
2015 Payroll Taxes	11,437					
SDG&E Capital Payroll Taxes (ED and Gen)						
	ED and Gen	Common Allocated to Electric	Gas	Allocated Common	(To Capital OH Pool) Pyrl Taxes	
2012 Capital Labor (Excl. Billed Capital)	112,186	12,307	11,954	5,090		
2012 Non-Shared Labor O&M Reassigned to Capital	20,967	N/A	6,161	N/A		
2012 Shared Labor O&M Reassigned to Capital	3,603	N/A	1,424	N/A		
Total 2012 Capital Labor	136,756	12,307	19,539	5,090		
2012 Ratio	6.80%	6.80%	6.80%	6.80%		
2012 Capital Payroll Taxes	9,778	880	1,397	364		12,419
2013 Capital Payroll Taxes	N/A	N/A	N/A	N/A		N/A
2014 Capital Labor (Excl. Billed Capital)	48,946	9,661	8,078	3,893		
2014 Non-Shared Labor O&M Reassigned to Capital	21,011	N/A	9,087	N/A		
2014 Shared Labor O&M Reassigned to Capital	1,857	N/A	850	N/A		
Total 2014 Capital Labor	71,814	9,661	18,016	3,893		
2014 Ratio	6.85%	6.85%	6.85%	6.85%		
2014 Capital Payroll Taxes	4,919	662	1,223	264		7,069
2015 Capital Labor (Excl. Billed Capital)	93,874	11,119	9,227	4,481		
2015 Non-Shared Labor O&M Reassigned to Capital	21,808	N/A	9,460	N/A		
2015 Shared Labor O&M Reassigned to Capital	1,957	N/A	898	N/A		
Total 2015 Capital Labor	117,639	11,119	19,586	4,481		
2015 Ratio	6.66%	6.66%	6.66%	6.66%		
2015 Capital Payroll Taxes	7,835	741	1,334	305		10,214

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2. Exhibit SDG&E-35-WP, page 23 shows the San Diego Gas & Electric Company 2019 GRC-App Tax Workpapers for payroll taxes for Gas for years 2016 to 2019.
 - a. Please confirm that the year 2016 payroll tax number is a recorded number and not a forecast.
 - b. In the same format, please provide the recorded payroll taxes for Gas for years 2012 to 2015, and for 2016 if SDG&E's response to 2.a indicates that the 2016 payroll tax number is a forecast.

SDG&E Response 2:

- a. Yes, the 2016 payroll tax number is a recorded number and not a forecast.
- b. Please see the table below, which is in the same format as Exhibit SDG&E-35-WP, page 23. The table includes the recorded composite payroll tax rates for Gas for 2012 through 2015. Note, however, that the recorded amounts for the other inputs in the table (besides the composite payroll tax rates) are not available; therefore, the other input amounts have been taken from the final Results of Operations (RO) model for the applicable year. Note also that Capital Payroll Taxes information for 2013 is not available, which is consistent with the RO model.

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SDG&E O&M Payroll Taxes (Gas)				
			Nominal\$	
2012 Payroll			50,892	
2012 Shared Payroll			15,820	
2012 Ratio			6.80%	
2012 Payroll Taxes			3,639	
2013 Payroll			66,565	
2013 Ratio (Payroll tax/Payroll)			6.79%	
2013 Payroll Taxes			4,520	
2014 Payroll			61,370	
2014 Shared Payroll			6,772	
2014 Ratio			6.85%	
2014 Payroll Taxes			4,668	
2015 Payroll			64,654	
2015 Shared Payroll			7,173	
2015 Ratio			6.66%	
2015 Payroll Taxes			4,784	
SDG&E Capital Payroll Taxes (Gas)				Allocated
			Gas	Common
2012 Capital Labor (Excl. Billed Capital)			11,954	5,090
2012 Non-Shared Labor O&M Reassigned to Capital			6,161	N/A
2012 Shared Labor O&M Reassigned to Capital			1,424	N/A
Total 2012 Capital Labor			19,539	5,090
2012 Ratio			6.80%	6.80%
2012 Capital Payroll Taxes			1,397	364
2013 Capital Payroll Taxes			N/A	N/A
2014 Capital Labor (Excl. Billed Capital)			8,078	3,893
2014 Non-Shared Labor O&M Reassigned to Capital			9,087	N/A
2014 Shared Labor O&M Reassigned to Capital			850	N/A
Total 2014 Capital Labor			18,016	3,893
2014 Ratio			6.85%	6.85%
2014 Capital Payroll Taxes			1,234	267
2015 Capital Labor (Excl. Billed Capital)			9,227	4,481
2015 Non-Shared Labor O&M Reassigned to Capital			9,460	N/A
2015 Shared Labor O&M Reassigned to Capital			898	N/A
Total 2015 Capital Labor			19,586	4,481
2015 Ratio			6.66%	6.66%
2015 Capital Payroll Taxes			1,304	298

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3. Exhibit SDG&E-35-WP, page 24 shows the San Diego Gas & Electric Company 2019 GRC-App Tax Workpapers for Composite payroll tax rate for years 2016 to 2019.
 - a. Please confirm that the year 2016 composite payroll tax rate is based on recorded numbers.
 - b. In the same format, please provide the recorded composite payroll tax rate for years 2012 to 2015, and for 2016 if SDG&E's response to 3.a indicates that the 2016 composite payroll tax rate is a forecast.

SDG&E Response 3:

- a. Yes, the 2016 composite payroll tax rate is based on recorded numbers.
- b. Please see the table below, which is in the same format as Exhibit SDG&E-35-WP, page 24. The table shows the computation of the recorded composite payroll tax rates for 2012 through 2015.

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SDG&E Response 3 Continued:

Composite Payroll Tax Rate				
	2012	2013	2014	2015
Social Security Tax				
SS Wage Base	110,100	113,700	117,000	118,500
SS Wages	455,534,322	441,160,714	425,065,239	431,381,774
SS Tax Rate	6.20%	6.20%	6.20%	6.20%
SS Taxes	28,243,128	27,351,964	26,354,045	26,745,670
Medicare Wage Base	N/A	N/A	N/A	N/A
Medicare Wages	564,703,732	548,809,422	522,795,576	550,772,571
Medicare Tax Rate	1.45%	1.45%	1.45%	1.45%
Medicare Taxes	8,188,204	7,957,737	7,580,536	7,986,202
FUI Wage Base	7,000	7,000	7,000	7,000
FUI Wages	37,664,887	36,503,585	34,079,863	33,406,784
FUI Tax Rate	1.20%	1.50%	1.80%	2.10%
FUI Taxes	451,979	547,554	613,438	701,542
CA-SUI Wage Base	7,000	7,000	7,000	7,000
CA-SUI Wages	37,446,460	36,294,455	33,846,402	33,036,233
CA-SUI Tax Rate	4.00%	3.80%	3.60%	3.60%
CA-SUI Taxes	1,497,858	1,379,189	1,218,470	1,189,304
CA-SUI ETT Tax Rate	0.10%	0.10%	0.10%	0.10%
CA-SUI ETT Taxes	37,446	36,294	33,846	33,036
NV-SUI Wage Base	26,400	26,900	27,400	27,800
NV-SUI Wages	615,758	645,600	653,644	661,389
NV-SUI Tax Rate	0.90%	0.90%	0.60%	0.60%
NV-SUI Taxes	5,542	5,810	3,922	3,968
Total Employer Payroll Tax	38,424,157	37,278,548	35,804,257	36,659,722
Medicare Wages	564,703,732	548,809,422	522,795,576	550,772,571
Composite Rate	6.80%	6.79%	6.85%	6.66%

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4. Exhibit SDG&E-35, page RGR-6, Table SDG&E-RGR-2-1 shows the San Diego Gas & Electric Company Summary of Estimated Ad Valorem Tax expenses for Electric Distribution for 2016 recorded and years 2017 to 2019 estimated. In the same format, please provide the recorded Ad Valorem taxes for years 2012 to 2015.

SDG&E Response 4:

Please see the table, below, which is in the same format as Exhibit SDG&E-35, page RGR-6, Table SDG&E-RGR-2-1. The table includes the recorded average ad valorem tax rates for Electric Distribution for 2012 through 2015. Note, however, that recorded amounts for the other inputs in the table (besides the ad valorem tax rates) are not available in this format; therefore, the other input amounts have been taken from the final RO model for the applicable year.

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SDG&E Response 4 Continued:

<i>Line No.</i>	<i>Description</i>	<i>2012 Recorded</i>	<i>2013 Recorded</i>	<i>2014 Recorded</i>	<i>2015 Recorded</i>
1	Taxable Plant in Service	6,168,758	6,366,435	6,751,504	7,288,705
2	Taxable Reserve for Depreciation	(2,095,952)	(2,913,291)	(2,995,198)	(3,172,053)
3	Taxable Net Plant	4,072,806	3,453,144	3,756,306	4,116,652
4	Taxable Reserve for Def. Inc. Tax	(408,574)	(396,910)	(356,648)	(394,092)
5	Adjustment for Income Approach	(143,271)	(149,755)	(154,684)	(169,376)
6	Assessed Value - Non-Unitary	16,549	10,754	11,357	12,436
7	Net Assessable Value	3,537,509	2,917,232	3,256,331	3,565,619
8	Ad Valorem Tax Rate	1.3283158%	1.3412001%	1.4461161%	1.4656126%
9	Ad Valorem Tax - Fiscal Year	46,989	39,126	47,090	52,258
10	Other Adjustments	87	26	25	25
<u>Fiscal Year</u>					
11	Total Operating Ad Valorem Tax	47,076	39,152	47,115	52,283
12	Capitalized Ad Valorem Tax	(1,436)	(2,076)	(1,991)	(2,172)
13	Net Operating Ad Valorem Tax	45,640	37,076	45,124	50,112
<u>Calendar Year (Note 1)</u>					
14	Total Operating Ad Valorem Tax	44,843	38,617	42,821	49,388
15	Capitalized Ad Valorem Tax	(412)	(1,920)	(1,602)	(1,758)
16	Net Operating Ad Valorem Tax	44,430	36,697	41,219	47,630

(Note 1) - Calendar year total operating ad valorem tax = ½ of the current fiscal year total ad valorem tax plus ½ of the prior fiscal year total ad valorem tax.

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5. Exhibit SDG&E-35, page RGR-7, Table SDG&E-RGR-2-2 shows the San Diego Gas & Electric Company Summary of Estimated Ad Valorem Tax expenses for Gas Distribution for 2016 recorded and years 2017 to 2019 estimated. In the same format, please provide the recorded Ad Valorem taxes for years 2012 to 2015.

SDG&E Response 5:

Please see the table, below, which is in the same format as Exhibit SDG&E-35, page RGR-7, Table SDG&E-RGR-2-2. The table includes the recorded average ad valorem tax rates for Gas Distribution for 2012 through 2015. Note, however, that recorded amounts for the other inputs in the table (besides the ad valorem tax rates) are not available in this format; therefore, the other input amounts have been taken from the final RO model for the applicable year.

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SDG&E Response 5 Continued:

<i>Line No.</i>	<i>Description</i>	<i>2012 Recorded</i>	<i>2013 Recorded</i>	<i>2014 Recorded</i>	<i>2015 Recorded</i>
1	Taxable Plant in Service	1,665,972	1,696,433	1,791,993	1,905,390
2	Taxable Reserve for Depreciation	(837,279)	(1,108,881)	(1,116,005)	(1,145,626)
3	Taxable Net Plant	828,693	587,552	675,988	759,764
4	Taxable Reserve for Def. Inc. Tax	(106,798)	(96,221)	(55,085)	(66,483)
5	Adjustment for Income Approach	(28,226)	(24,075)	(28,251)	(31,544)
6	Assessed Value - Non-Unitary	3,260	1,729	2,074	2,316
7	Net Assessable Value	696,929	468,984	594,726	664,053
8	Ad Valorem Tax Rate	1.3283158%	1.3412001%	1.4461161%	1.4656126%
9	Ad Valorem Tax - Fiscal Year	9,257	6,290	8,600	9,732
10	Other Adjustments	15	4	4	4
<u>Fiscal Year</u>					
11	Total Operating Ad Valorem Tax	9,272	6,294	8,604	9,736
12	Capitalized Ad Valorem Tax	(336)	(560)	(564)	(610)
13	Net Operating Ad Valorem Tax	8,936	5,734	8,040	9,126
<u>Calendar Year (Note 1)</u>					
14	Total Operating Ad Valorem Tax	8,893	6,676	7,390	9,110
15	Capitalized Ad Valorem Tax	(65)	(508)	(494)	(515)
16	Net Operating Ad Valorem Tax	8,828	6,168	6,896	8,596

(Note 1) - Calendar year total operating ad valorem tax = ½ of the current fiscal year total ad valorem tax plus ½ of the prior fiscal year total ad valorem tax.

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6. Exhibit SDG&E-35, page RGR-8, Table SDG&E-RGR-2-3 shows the San Diego Gas & Electric Company Summary of Estimated Ad Valorem Tax expenses for Electric Generation for 2016 recorded and years 2017 to 2019 estimated. In the same format, please provide the recorded Ad Valorem taxes for years 2012 to 2015.

SDG&E Response 6:

Please see the table, below, which is in the same format as Exhibit SDG&E-35, page RGR-8, Table SDG&E-RGR-2-3. The table includes the recorded average ad valorem tax rates for Electric Generation for 2012 through 2015. Note, however, that recorded amounts for the other inputs in the table (besides the ad valorem tax rates) are not available in this format; therefore, the other input amounts have been taken from the final RO model for the applicable year.

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SDG&E Response 6 Continued:

<i>Line No.</i>	<i>Description</i>	<i>2012 Recorded</i>	<i>2013 Recorded</i>	<i>2014 Recorded</i>	<i>2015 Recorded</i>
1	Taxable Plant in Service	698,730	1,073,868	1,124,150	1,178,950
2	Taxable Reserve for Depreciation	(105,144)	(303,098)	(334,013)	(378,134)
3	Taxable Net Plant	593,586	770,770	790,137	800,816
4	Taxable Reserve for Def. Inc. Tax	(39,828)	(41,253)	(44,928)	(53,689)
5	Adjustment for Income Approach	(21,652)	(35,746)	(33,907)	(33,994)
6	Assessed Value - Non-Unitary	2,501	2,567	2,490	2,496
7	Net Assessable Value	534,607	696,337	713,792	715,628
8	Ad Valorem Tax Rate	1.3283158%	1.3412001%	1.4461161%	1.4656126%
9	Ad Valorem Tax - Fiscal Year	7,101	9,339	10,322	10,488
10	Other Adjustments	16	1,414	1,411	1,411
<u>Fiscal Year</u>					
11	Total Operating Ad Valorem Tax	7,117	10,753	11,733	11,899
12	Capitalized Ad Valorem Tax	(131)	(163)	(99)	(88)
13	Net Operating Ad Valorem Tax	6,987	10,590	11,635	11,811
<u>Calendar Year (Note 1)</u>					
14	Total Operating Ad Valorem Tax	7,082	10,187	11,176	11,749
15	Capitalized Ad Valorem Tax	(10)	(149)	(41)	(22)
16	Net Operating Ad Valorem Tax	7,072	10,038	11,135	11,727

(Note 1) - Calendar year total operating ad valorem tax = ½ of the current fiscal year total ad valorem tax plus ½ of the prior fiscal year total ad valorem tax.

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7. Exhibit SDG&E-35, page RGR-17, Table SDG&E-RGR-3-1 shows the San Diego Gas & Electric Company Electric Distribution Calculation of Federal & State Income Taxes for 2016 recorded and years 2017 to 2019 estimated. In the same format, please provide the recorded Federal & State income taxes for years 2012 to 2015.

SDG&E Response 7:

Please see the table below, which is in the same format as Exhibit SDG&E-35, page RGR-17, Table SDG&E-RGR-3-1. Note that recorded amounts for lines 1 and 2 in the below table are not available; therefore, the amounts shown on lines 1 and 2 have been taken from the final RO model for the applicable year.

SDG&E does not break out recorded income taxes between electric distribution and electric generation. Accordingly, the table below reflects the combined amounts for electric distribution and electric generation.

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SDG&E Response 7 Continued:

<i>Line No.</i>	<i>Description</i>	<i>2012 Recorded</i>	<i>2013 Recorded</i>	<i>2014 Recorded</i>	<i>2015 Recorded</i>
1	Total Operating Revenue	1,439,666	1,206,703	1,388,990	1,411,031
2	O&M Expenses	(657,671)	(524,652)	(583,525)	(577,752)
3	Taxes Other than Income Taxes	(68,380)	(70,551)	(75,120)	(85,206)
4	Book Income Before Depr. & Income Taxes	713,615	611,500	730,344	748,073
5	State Tax Adjustments	(517,336)	(538,130)	(513,842)	(591,051)
6	Taxable Income	196,279	73,370	216,503	157,021
7	CCFT Rate	8.84%	8.84%	8.84%	8.84%
8	California Corporate Franchise Tax Before Credits	17,351	6,486	19,139	13,881
9	Other	(331)	(2,994)	(3,589)	(2,116)
10	California Corporate Franchise Tax	17,020	3,492	15,550	11,765
11	Book Income Before Depr. & Income Taxes (Line 4, above)	713,615	611,500	730,344	748,073
12	Federal Tax Adjustments	(421,613)	(514,968)	(506,074)	(578,445)
13	Taxable Income	292,002	96,532	224,271	169,628
14	Federal Income Tax Rate	35%	35%	35%	35%
15	Federal Income Tax Before Credits	102,201	33,786	78,495	59,370
16	Investment Tax Credit Amortization Average Rate Assumption Method (ARAM)	0	(137)	(157)	(143)
17	Other	(2,592)	(2,187)	(2,976)	(1,845)
18					
19	Total Federal Income Tax	97,819	29,937	73,356	55,374

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8. Exhibit SDG&E-35, page RGR-18, Table SDG&E-RGR-3-2 shows the San Diego Gas & Electric Company Gas Distribution Calculation of Federal & State Income Taxes for 2016 recorded and years 2017 to 2019 estimated. In the same format, please provide the recorded Federal & State income taxes for years 2012 to 2015.

SDG&E Response 8:

Please see the table below, which is in the same format as Exhibit SDG&E-35, page RGR-18, Table SDG&E-RGR-3-2. Note that recorded amounts for lines 1 and 2 in the below table are not available; therefore, the amounts shown on lines 1 and 2 have been taken from the final RO model for the applicable year.

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<i>Line No.</i>	<i>Description</i>	<i>2012 Recorded</i>	<i>2013 Recorded</i>	<i>2014 Recorded</i>	<i>2015 Recorded</i>
1	Total Operating Revenue	292,259	287,756	299,970	303,286
2	O&M Expenses	(161,530)	(167,287)	(169,813)	(161,417)
3	Taxes Other than Income Taxes	(16,007)	(13,948)	(16,406)	(17,710)
4	Book Income Before Depr. & Income Taxes	114,722	106,522	113,751	124,159
5	State Tax Adjustments	(65,921)	(74,355)	(93,794)	(92,442)
6	Taxable Income	48,801	32,167	19,957	31,717
7	CCFT Rate	8.84%	8.84%	8.84%	8.84%
8	California Corporate Franchise Tax Before Credits	4,314	2,844	1,764	2,804
9	Other	(46)	(144)	(115)	(70)
10	California Corporate Franchise Tax	4,268	2,700	1,649	2,733
11	Book Income Before Depr. & Income Taxes (Line 4, above)	114,722	106,522	118,056	124,159
12	Federal Tax Adjustments	(56,414)	(74,469)	(78,541)	(85,384)
13	Taxable Income	58,308	32,053	39,515	38,775
14	Federal Income Tax Rate	35%	35%	35%	35%
15	Federal Income Tax Before Credits	20,408	11,218	13,830	13,571
16	Investment Tax Credit Amortization Average Rate Assumption Method (ARAM)	(531)	(531)	(531)	(531)
17	Other	0	0	0	0
18	Other	0	0	(5)	(5)
19	Total Federal Income Tax	19,877	10,688	13,295	13,036

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9. Exhibit SDG&E-35, page RGR-19, Table SDG&E-RGR-3-3 shows the San Diego Gas & Electric Company Electric Generation Calculation of Federal & State Income Taxes for 2016 recorded and years 2017 to 2019 estimated. In the same format, please provide the recorded Federal & State income taxes for years 2012 to 2015.

SDG&E Response 9:

Please see the response to Question 7 above.