

Application of SAN DIEGO GAS & ELECTRIC)
COMPANY for authority to update its gas and)
electric revenue requirement and base rates)
effective January 1, 2024 (U 902-M))

Application No. 22-05-016

Exhibit No.: (SDG&E-29-WP-R)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF DEBBIE S. ROBINSON
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

AUGUST 2022



**2024 General Rate Case - REVISED
INDEX OF WORKPAPERS**

**Exhibit SDG&E-29-WP-R - CORPORATE CENTER - COMPENSATION &
BENEFITS**

DOCUMENT	PAGE
Overall Summary For Exhibit No. SDG&E-29-WP-R	1
<i>Summary of Non-Shared Services Workpapers</i>	2
Category: A. Compensation	3
..1CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)	4
..1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)	12
..1CP000.003 - COMPENSATION-SPECIAL RECOGNITION AWARDS	20
Category: B. Health Benefits	27
..1PB000.000 - HEALTH BENEFITS-MEDICAL	28
..1PB000.001 - HEALTH BENEFITS-DENTAL	39
..1PB000.002 - HEALTH BENEFITS - VISION	46
..1PB000.003 - HEALTH BENEFITS-WELLNESS	53
..1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM	61
Category: C. Welfare Benefits	68
..1PB000.006 - WELFARE BENEFITS-AD&D INSURANCE	69
..1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS	76
..1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE	83
Category: D. Retirement Plans	90
..1PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN	91
..1PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN	98
..1PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION	105
Category: E. Other Benefit Programs	114
..1PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES	116
..1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE	123
..1PB000.014 - OTHER BENEFITS - EMERGENCY CARE	130
..1PB000.015 - OTHER BENEFITS - MASS TRANSIT	137
..1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES	144
..1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION	151
<i>Appendix A: List of Non-Shared Cost Centers</i>	158

Overall Summary For Exhibit No. SDG&E-29-WP-R

Area:	CORPORATE CENTER - COMPENSATION & BENEFITS
Witness:	Debbie S. Robinson

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Non-Shared Services	162,665	168,112	180,014	194,286
Shared Services	0	0	0	0
Total	162,665	168,112	180,014	194,286

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson

Summary of Non-Shared Services Workpapers:

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. Compensation	80,648	77,464	80,338	84,809
B. Health Benefits	58,875	66,633	73,536	81,608
C. Welfare Benefits	618	637	680	733
D. Retirement Plans	20,709	21,134	23,278	24,915
E. Other Benefit Programs	1,815	2,244	2,182	2,221
Total	162,665	168,112	180,014	194,286

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Workpaper: VARIOUS

Summary for Category: A. Compensation

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	0	77,095	79,954	84,406
Non-Labor	80,648	0	0	0
NSE	0	369	384	403
Total	80,648	77,464	80,338	84,809
FTE	-0.2	0.1	0.1	0.1

Workpapers belonging to this Category:

1CP000.000 COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Labor	0	75,582	78,441	82,893
Non-Labor	78,839	0	0	0
NSE	0	0	0	0
Total	78,839	75,582	78,441	82,893
FTE	-0.1	0.1	0.1	0.1

1CP000.002 COMPENSATION - SPOT CASH (GRC USE ONLY)

Labor	0	1,513	1,513	1,513
Non-Labor	1,757	0	0	0
NSE	0	0	0	0
Total	1,757	1,513	1,513	1,513
FTE	-0.1	0.0	0.0	0.0

1CP000.003 COMPENSATION-SPECIAL RECOGNITION AWARDS

Labor	0	0	0	0
Non-Labor	52	0	0	0
NSE	0	369	384	403
Total	52	369	384	403
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Variable Pay (GRC Use Only)
 Workpaper: 1CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Activity Description:

Variable pay is an essential component of a competitive total compensation package for a number of reasons including: creating focus on desired results, improving performance and facilitating ideas and improvements. The variable pay plans are commonly referred to as the Incentive Compensation Plans ("ICP") and have been part of SDG&E's total compensation strategy since 1988.

Forecast Explanations:

Labor - Zero-Based

Please see NSE

Non-Labor - Zero-Based

Please see NSE

NSE - Zero-Based

Zero Based method chosen as costs are projected based on changes in salaries, headcount, and ICP assumptions which cannot be projected using other methods

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	75,582	78,441	82,893	
Non-Labor		79,538	70,736	78,318	85,141	78,839	0	0	0	
NSE		0	0	0	0	0	0	0	0	
Total		79,538	70,736	78,318	85,141	78,839	75,582	78,441	82,893	
FTE		0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Variable Pay (GRC Use Only)
 Workpaper: 1CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	75,582	78,441	82,893	75,582	78,441	82,893
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	75,582	78,441	82,893	75,582	78,441	82,893
FTE	Zero-Based	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	75,582	0	0	75,582	0.1	1-Sided Adj
Explanation: 2022 ICP Projection						
2022 Total	75,582	0	0	75,582	0.1	
2023	78,441	0	0	78,441	0.1	1-Sided Adj
Explanation: 2023 ICP Projection						
2023 Total	78,441	0	0	78,441	0.1	
2024	82,893	0	0	82,893	0.1	1-Sided Adj
Explanation: 2024 ICP Projection						
2024 Total	82,893	0	0	82,893	0.1	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Variable Pay (GRC Use Only)
 Workpaper: 1CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	76,642	72,333	74,579	78,983	93,397
Non-Labor	0	0	0	0	1
NSE	0	0	0	0	0
Total	76,642	72,333	74,579	78,983	93,399
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	-76,642	-72,333	-74,579	-78,983	-93,397
Non-Labor	69,968	64,260	72,845	79,009	78,838
NSE	0	0	0	0	0
Total	-6,674	-8,073	-1,734	26	-14,559
FTE	-0.1	-0.1	-0.1	-0.1	-0.1
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	69,968	64,260	72,845	79,009	78,839
NSE	0	0	0	0	0
Total	69,968	64,260	72,845	79,009	78,839
FTE	-0.1	-0.1	-0.1	-0.1	-0.1
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	9,570	6,476	5,473	6,132	0
NSE	0	0	0	0	0
Total	9,570	6,476	5,473	6,132	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	79,538	70,736	78,318	85,141	78,839
NSE	0	0	0	0	0
Total	79,538	70,736	78,318	85,141	78,839
FTE	-0.1	-0.1	-0.1	-0.1	-0.1

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Variable Pay (GRC Use Only)
 Workpaper: 1CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-76,642	-72,333	-74,579	-78,983	-93,397
Non-Labor	69,968	64,260	72,845	79,009	78,838
NSE	0	0	0	0	0
Total	-6,674	-8,073	-1,734	26	-14,559
FTE	-0.1	-0.1	-0.1	-0.1	-0.1

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-76,642	76,642	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2017	0	-6,674	0	0.0	1-Sided Adj
Explanation:	Transfer ICP costs to correct workgroup				
2017 Total	-76,642	69,968	0	-0.1	
2018	-72,333	72,333	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2018	0	-8,073	0	0.0	1-Sided Adj
Explanation:	Transfer ICP costs to correct work group				
2018 Total	-72,333	64,260	0	-0.1	
2019	-74,579	74,579	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2019	0	-1,734	0	0.0	1-Sided Adj
Explanation:	Transfer ICP costs to correct work group				
2019 Total	-74,579	72,845	0	-0.1	
2020	-78,983	78,983	0	-0.1	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Variable Pay (GRC Use Only)
 Workpaper: 1CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2020	0	26	0	0.0	1-Sided Adj
Explanation:	Transfer ICP costs to correct work group				
2020 Total	-78,983	79,009	0	-0.1	
2021	-93,397	93,397	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2021	0	-14,559	0	0.0	1-Sided Adj
Explanation:	Transfer ICP costs to correct work group				
2021 Total	-93,397	78,838	0	-0.1	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1CP000.000

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

SDG&E
ICP Projection
For Years 2022-2024

ASSUMPTIONS					
1. ICP calculated based on an average of the actual annual 2017 to 2021 ICP expense and increases based on changes in salary and headcount.					
2. Labor inflation for 2022-2024 are as follows:					
			2022	2023	2024
			3.81%	3.14%	2.87%
3. Projected headcount is as follows:					
	12/31/2021	Average			
	Actual	2017-2021			
Executive Headcount	10	15	11	11	11
Non Exec Headcount	3,277	3,252	3,448	3,581	3,790
Union Headcount	1,383	1,284	1,475	1,539	1,587
Total Headcount	4,670		4,934	5,131	5,388
4. Average ICP per executive is		\$ 169,735	\$ 176,202	\$ 181,737	\$ 186,948
5. Average ICP per remaining non represented employees is		\$ 21,238	\$ 22,047	\$ 22,740	\$ 23,392
6. Average ICP per remaining represented employees is		\$ 331	\$ 344	\$ 355	\$ 365
7. Includes projection for ICP payable to represented employees that perform duties of non-represented employees based on prior year payment information					
8. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901					

	Actual	Average	Projected		
	2021	2017 - 2021	2022	2023	2024
Projected Total ICP Cost					
Executive ICP	\$ 2,958,697	\$ 2,546,022	\$ 1,938,227	\$ 1,999,111	\$ 2,056,424
Non Executive ICP	75,632,142	69,066,348	76,016,706	81,442,522	88,663,358
Union ICP for Non-Rep Duties	248,286	425,612	507,474	546,126	579,304
Total Cost ¹	\$ 78,839,125	\$ 72,037,982	\$ 78,462,406	\$ 83,987,759	\$ 91,299,087
Projected ICP Costs in 2021 \$					
Executive ICP	\$ 2,958,697	\$ 2,546,022	\$ 1,867,083	\$ 1,867,083	\$ 1,867,083
Non Executive ICP	75,632,142	69,066,348	73,226,470	76,063,780	80,499,865
Union ICP for Non-Rep Duties	248,286	425,612	488,847	510,058	525,966
Total Cost in 2021 \$	\$ 78,839,125	\$ 72,037,982	\$ 75,582,399	\$ 78,440,921	\$ 82,892,914

Beginning of Workpaper
1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Spot Cash (GRC Use Only)
 Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

Activity Description:

SDG&E uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SDG&E maintains two special recognition programs, the Spot Cash Award program and the Employee Recognition program. The Spot Cash Awards program is used to provide cash awards.

Forecast Explanations:

Labor - 5-YR Average

As costs are variable over time, averaging method appears to be the most appropriate method.

Non-Labor - 5-YR Average

Please see Labor

NSE - 5-YR Average

Please see Labor

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	1,514	1,514	1,514	
Non-Labor		1,507	1,408	1,511	1,383	1,757	0	0	0	
NSE		0	0	0	0	0	0	0	0	
Total		1,507	1,408	1,511	1,383	1,757	1,514	1,514	1,514	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Spot Cash (GRC Use Only)
 Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	0	0	0	1,513	1,513	1,513	1,513	1,513	1,513
Non-Labor	5-YR Average	1,513	1,513	1,513	-1,513	-1,513	-1,513	0	0	0
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,513	1,513	1,513	0	0	0	1,513	1,513	1,513
FTE	5-YR Average	-0.1	-0.1	-0.1	0.1	0.1	0.1	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	1,513	-1,513	0	0	0.1	1-Sided Adj
Explanation: 2022 Spot Cash Projection						
2022 Total						
	1,513	-1,513	0	0	0.1	
2023	1,513	-1,513	0	0	0.1	1-Sided Adj
Explanation: 2023 Spot Cash Projection						
2023 Total						
	1,513	-1,513	0	0	0.1	
2024	1,513	-1,513	0	0	0.1	1-Sided Adj
Explanation: 2024 Spot Cash Projection						
2024 Total						
	1,513	-1,513	0	0	0.1	

Note: Totals may include rounding differences.

SDG&E/CORPORATE CENTER - COMPENSATION & BENEFITS/Exh No:SDG&E-29-WP-R/Witness: D. Robinson

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Spot Cash (GRC Use Only)
 Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	1,325	1,379	1,506	1,284	1,801
Non-Labor	0	0	-2,588	0	-4,258
NSE	0	0	0	0	0
Total	1,325	1,379	-1,082	1,284	-2,457
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	-1,325	-1,379	-1,506	-1,284	-1,801
Non-Labor	1,325	1,279	3,993	1,284	6,015
NSE	0	0	0	0	0
Total	0	-100	2,488	0	4,214
FTE	-0.1	-0.1	-0.1	-0.1	-0.1
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,325	1,279	1,406	1,284	1,757
NSE	0	0	0	0	0
Total	1,325	1,279	1,406	1,284	1,757
FTE	-0.1	-0.1	-0.1	-0.1	-0.1
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	181	129	106	100	0
NSE	0	0	0	0	0
Total	181	129	106	100	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	1,507	1,408	1,511	1,383	1,757
NSE	0	0	0	0	0
Total	1,507	1,408	1,511	1,383	1,757
FTE	-0.1	-0.1	-0.1	-0.1	-0.1

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Spot Cash (GRC Use Only)
 Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-1,325	-1,379	-1,506	-1,284	-1,801
Non-Labor	1,325	1,279	3,993	1,284	6,015
NSE	0	0	0	0	0
Total	0	-100	2,488	0	4,214
FTE	-0.1	-0.1	-0.1	-0.1	-0.1

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-1,325	1,325	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2017 Total	-1,325	1,325	0	-0.1	
2018	-1,379	1,379	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2018	0	-100	0	0.0	1-Sided Adj
Explanation:	Remove Chairman's award				
2018 Total	-1,379	1,279	0	-0.1	
2019	-1,506	1,506	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2019	0	2,588	0	0.0	CCTR Transf To 2100-0361.000
Explanation:	Transfer LTIP costs recorded in Spot Cash Awards				
2019	0	-100	0	0.0	1-Sided Adj
Explanation:	Remove Chairman's award				
2019 Total	-1,506	3,993	0	-0.1	
2020	-1,284	1,284	0	-0.1	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Spot Cash (GRC Use Only)
 Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2020 Total	-1,284	1,284	0	-0.1	
2021	-1,801	1,801	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Spot Cash, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2021	0	40	0	0.0	CCTR Transf From 2100-0207.000
Explanation:	Transfer spot cash awards to AGCP team				
2021	0	12	0	0.0	CCTR Transf From 2100-3071.000
Explanation:	Transfer spot cash awards to AGCP team				
2021	0	4,258	0	0.0	CCTR Transf To 2100-0361.000
Explanation:	Transfer LTIP costs recorded in Spot Cash Awards				
2021	0	15	0	0.0	CCTR Transf From 2100-3073.000
Explanation:	Transfer spot cash awards to AGCP team				
2021	0	89	0	0.0	CCTR Transf From 2100-0460.000
Explanation:	Transfer spot cash awards to AGCP team				
2021	0	-200	0	0.0	1-Sided Adj
Explanation:	Remove Chairman's Award				
2021 Total	-1,801	6,015	0	-0.1	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1CP000.002

SDG&E
 Spot Cash Projection
 For Years 2022-2024

ASSUMPTIONS
1. Spot Cash payments are projected based on a five year average of historical payments. 2. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901

	Actual	Projected		
	2021	2022	2023	2024
Total Cost	\$ 1,757,176	\$ 1,513,000	\$ 1,513,000	\$ 1,513,000

Beginning of Workpaper
1CP000.003 - COMPENSATION-SPECIAL RECOGNITION AWARDS

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 1CP000.003 - COMPENSATION-SPECIAL RECOGNITION AWARDS

Activity Description:

SDG&E uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SDG&E maintains two special recognition programs, the Spot Cash Award program and the Employee Recognition program. The Employee Recognition program is used to provide nominal non-cash awards.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as projected costs are based upon changes in headcount which cannot be projected using other methods.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		30	108	92	70	52	0	0	0	
NSE		0	0	0	0	0	369	384	403	
Total		30	108	92	70	52	369	384	403	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 1CP000.003 - COMPENSATION-SPECIAL RECOGNITION AWARDS

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	369	384	403	369	384	403
Total		0	0	0	369	384	403	369	384	403
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	369	369	0.0	1-Sided Adj
Explanation: 2022 Special Recognition Awards Projection						
2022 Total						
	0	0	369	369	0.0	
2023	0	0	384	384	0.0	1-Sided Adj
Explanation: 2023 Special Recognition Awards						
2023 Total						
	0	0	384	384	0.0	
2024	0	0	403	403	0.0	1-Sided Adj
Explanation: 2024 Special Recognition Awards						
2024 Total						
	0	0	403	403	0.0	

Note: Totals may include rounding differences.

SDG&E/CORPORATE CENTER - COMPENSATION & BENEFITS/Exh No:SDG&E-29-WP-R/Witness: D. Robinson

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 1CP000.003 - COMPENSATION-SPECIAL RECOGNITION AWARDS

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	26	100	85	65	52
NSE	0	0	0	0	0
Total	26	100	85	65	52
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-2	0	0	0
NSE	0	0	0	0	0
Total	0	-2	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	26	98	85	65	52
NSE	0	0	0	0	0
Total	26	98	85	65	52
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	4	10	6	5	0
NSE	0	0	0	0	0
Total	4	10	6	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	30	108	92	70	52
NSE	0	0	0	0	0
Total	30	108	92	70	52
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 1CP000.003 - COMPENSATION-SPECIAL RECOGNITION AWARDS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	-2	0	-0.119	0
NSE	0	0	0	0	0
Total	0	-2	0	-0.119	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018 Total	0	-2	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	0	0	0	0.0	
2021 Total	0	0	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1CP000.003

San Diego Gas & Electric
 Employee Recognition Budget
 For Years 2022-2024

ASSUMPTION
1. Projection based on \$75 for each non executive employee. 2. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901

		Projected		
	2021	2022	2023	2024
# of Employees	4,660	4,923	5,120	5,377
Cost per Employee		\$ 75.00	\$ 75.00	\$ 75.00
Total Cost		\$ 369,216	\$ 384,036	\$ 403,301

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Health Benefits
Workpaper: VARIOUS

Summary for Category: B. Health Benefits

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	0	0	0	0
Non-Labor	58,875	0	0	0
NSE	0	66,633	73,536	81,608
Total	58,875	66,633	73,536	81,608
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1PB000.000 HEALTH BENEFITS-MEDICAL

Labor	0	0	0	0
Non-Labor	54,545	0	0	0
NSE	0	60,829	67,080	74,657
Total	54,545	60,829	67,080	74,657
FTE	0.0	0.0	0.0	0.0

1PB000.001 HEALTH BENEFITS-DENTAL

Labor	0	0	0	0
Non-Labor	3,399	0	0	0
NSE	0	4,145	4,479	4,883
Total	3,399	4,145	4,479	4,883
FTE	0.0	0.0	0.0	0.0

1PB000.002 HEALTH BENEFITS - VISION

Labor	0	0	0	0
Non-Labor	284	0	0	0
NSE	0	330	356	388
Total	284	330	356	388
FTE	0.0	0.0	0.0	0.0

1PB000.003 HEALTH BENEFITS-WELLNESS

Labor	0	0	0	0
Non-Labor	481	0	0	0
NSE	0	944	1,196	1,204
Total	481	944	1,196	1,204
FTE	0.0	0.0	0.0	0.0

1PB000.004 HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

Labor	0	0	0	0
Non-Labor	166	0	0	0
NSE	0	385	425	476
Total	166	385	425	476
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1PB000.000 - HEALTH BENEFITS-MEDICAL

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 1PB000.000 - HEALTH BENEFITS-MEDICAL

Activity Description:

SDG&E offers several medical plan designs to meet the varying needs of employees and their dependents and consistent with its collective bargaining agreements.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in medical insured premiums and self-insured premium equivalents and headcount, which cannot be projected using other methods.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		46,817	52,612	47,369	54,343	54,545	0	0	0	
NSE		0	0	0	0	0	60,829	67,080	74,657	
Total		46,817	52,612	47,369	54,343	54,545	60,829	67,080	74,657	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 1PB000.000 - HEALTH BENEFITS-MEDICAL

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	60,829	67,080	74,657	60,829	67,080	74,657
Total		0	0	0	60,829	67,080	74,657	60,829	67,080	74,657
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	60,829	60,829	0.0	1-Sided Adj
Explanation: 2022 Medical Projection						
2022 Total		0	0	60,829	60,829	0.0
2023	0	0	67,080	67,080	0.0	1-Sided Adj
Explanation: 2023 Medical Projection						
2023 Total		0	0	67,080	67,080	0.0
2024	0	0	74,657	74,657	0.0	1-Sided Adj
Explanation: 2024 Medical Projection						
2024 Total		0	0	74,657	74,657	0.0

Note: Totals may include rounding differences.

SDG&E/CORPORATE CENTER - COMPENSATION & BENEFITS/Exh No:SDG&E-29-WP-R/Witness: D. Robinson

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 1PB000.000 - HEALTH BENEFITS-MEDICAL

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	10	20
Non-Labor	40,090	47,350	45,254	50,251	54,759
NSE	0	0	0	0	0
Total	40,090	47,350	45,254	50,261	54,779
FTE	0.0	0.0	0.0	0.1	0.1
Adjustments (Nominal \$) **					
Labor	0	0	0	-10	-20
Non-Labor	1,094	446	-1,195	178	-214
NSE	0	0	0	0	0
Total	1,094	446	-1,195	168	-234
FTE	0.0	-0.1	0.0	-0.1	-0.1
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	41,184	47,795	44,058	50,429	54,545
NSE	0	0	0	0	0
Total	41,184	47,795	44,058	50,429	54,545
FTE	0.0	-0.1	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	5,633	4,817	3,310	3,914	0
NSE	0	0	0	0	0
Total	5,633	4,817	3,310	3,914	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	46,817	52,612	47,369	54,343	54,545
NSE	0	0	0	0	0
Total	46,817	52,612	47,369	54,343	54,545
FTE	0.0	-0.1	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 1PB000.000 - HEALTH BENEFITS-MEDICAL

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	-0.031	0	-10	-20
Non-Labor	1,094	446	-1,195	178	-214
NSE	0	0	0	0	0
Total	1,094	446	-1,195	168	-234
FTE	0.0	-0.1	0.0	-0.1	-0.1

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-68	0	0.0	1-Sided Adj
Explanation:	Transfer medical costs to correct workgroup				
2017	0	1,163	0	0.0	CCTR Transf From 2100-0359.005
Explanation:	Transfer Mental Health costs to Medical				
2017 Total	0	1,094	0	0.0	
2018	0	0	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Medical costs, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2018	0	-438	0	0.0	1-Sided Adj
Explanation:	Transfer Medical costs to correct work group				
2018	0	884	0	0.0	CCTR Transf From 2100-0359.005
Explanation:	Transfer Mental Health costs to Medical				
2018 Total	0	446	0	-0.1	
2019	0	-3	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2019	0	869	0	0.0	CCTR Transf From 2100-0359.005
Explanation:	Transfer Mental Health costs to Medical				
2019	0	-2,061	0	0.0	1-Sided Adj
Explanation:	Transfer Medical costs to correct work group				
2019 Total	0	-1,195	0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 1PB000.000 - HEALTH BENEFITS-MEDICAL

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	988	0	0.0	CCTR Transf From 2100-0359.005
Explanation:	Transfer Mental Health costs to Medical				
2020	-10	10	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Medical costs, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2020	0	-7	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2020	0	-813	0	0.0	1-Sided Adj
Explanation:	Transfer Medical costs to correct work group				
2020 Total	-10	178	0	-0.1	
2021	-20	20	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Medical costs, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2021	0	1,298	0	0.0	CCTR Transf From 2100-0359.005
Explanation:	Transfer Mental Health costs to Medical				
2021	0	-50	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2021	0	-1,482	0	0.0	1-Sided Adj
Explanation:	Transfer Medical costs to correct work group				
2021 Total	-20	-214	0	-0.1	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.000

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

SDG&E
Projected Medical Cost
For Years 2022-2024

ASSUMPTIONS				
	Dec HC	Projected		
		2021	2022	2023
1. Total headcount based on initial number of employees as of Dec 2021 plus estimated increases or decreases each year provided by planners for their respective areas.	4,676	4,934	5,131	5,388
2. Projected adjusted non-represented headcount is as follows:	3,293	3,459	3,592	3,801
3. Projected adjusted represented headcount is as follows:	1,383	1,475	1,539	1,587
4. Projected adjusted non-represented headcount on leave eligible for coverage is as follows:	58	58	58	58
5. Projected adjusted represented headcount on leave eligible for coverage is as follows:	46	46	46	46
6. Participation is based on the enrollment for each plan, active or leave and represented status (union or non union), and coverage level as a percentage of the total enrollment for 2022 as of October 2021 for the forecast.				
7. "Annual Employer Share of Premium" (b) for 2022 reflect actual premiums net of employee contributions.				
8. Increase in medical premium "Annual Employer Only Rates" (b) for 2022-2024 are based on the medical inflation projected by Willis Towers Watson, a certified actuarial firm.	Actual	6.25%	6.25%	6.25%
9. Retiree shift deduction is cost of the Kaiser HMO "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Willis Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 for the Kaiser HMO plan are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The projected 2022 credit is based on credits taken through December 2021.				
10. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901.				

Carrier / Type	Code	Level	(a) Participants				(b) Annual Employer Share of Premium			(a) x (b) = Total ER Premium			
			(a1) % 2022 Enroll	(a1) * (1) Projected	2022	2023	2024	Actual	Projected	Projected	2022	2023	2024
			2022										
			enrollment	Adj. Total	2022	2023	2024	2022	2023	2024	2022	2023	2024
Non Union (SEU01FT and SEU01PT)													
Anthem													
HMO Select	H021	EE only	288	8.75%	303	314	332	\$ 7,197.37	\$ 7,647.21	\$ 8,125.16	\$ 2,177,259	\$ 2,402,687	\$ 2,701,284
HMO Select	H021	EE + SP	153	4.65%	161	167	177	\$ 15,834.23	\$ 16,823.87	\$ 17,875.36	\$ 2,544,674	\$ 2,808,144	\$ 3,157,129
HMO Select	H021	EE + CH	109	3.31%	114	119	126	\$ 12,955.34	\$ 13,765.05	\$ 14,625.37	\$ 1,483,267	\$ 1,636,841	\$ 1,840,261
HMO Select	H021	EE + Famil	360	10.93%	378	393	416	\$ 22,311.90	\$ 23,706.40	\$ 25,188.05	\$ 8,436,900	\$ 9,310,439	\$ 10,467,502
HMO Select-Part Time	H021	EE only	2	0.06%	2	2	2	\$ 7,197.37	\$ 7,647.21	\$ 8,125.16	\$ 15,120	\$ 16,685	\$ 18,759
HMO Select-Part Time	H021	EE + SP	-	0.00%	-	-	-	\$ 8,923.97	\$ 9,481.72	\$ 10,074.32	\$ -	\$ -	\$ -
HMO Select-Part Time	H021	EE + CH	-	0.00%	-	-	-	\$ 7,301.45	\$ 7,757.79	\$ 8,242.65	\$ -	\$ -	\$ -
HMO Select-Part Time	H021	EE + Famil	-	0.00%	-	-	-	\$ 12,574.66	\$ 13,360.57	\$ 14,195.61	\$ -	\$ -	\$ -
Health Care Plus	H027	EE only	275	8.35%	289	300	317	\$ 6,881.11	\$ 7,311.18	\$ 7,768.13	\$ 1,987,628	\$ 2,193,423	\$ 2,466,012
Health Care Plus	H027	EE + SP	131	3.98%	138	143	151	\$ 15,178.16	\$ 16,126.80	\$ 17,134.72	\$ 2,088,499	\$ 2,304,737	\$ 2,591,161
Health Care Plus	H027	EE + CH	56	1.70%	59	61	65	\$ 12,458.07	\$ 13,236.70	\$ 14,064.00	\$ 732,795	\$ 808,667	\$ 909,165
Health Care Plus	H027	EE + Famil	267	8.11%	280	291	308	\$ 21,385.43	\$ 22,722.01	\$ 24,142.14	\$ 5,997,537	\$ 6,618,509	\$ 7,441,030
Health Care Plus-Part Time	H027	EE only	-	0.00%	-	-	-	\$ 6,881.11	\$ 7,311.18	\$ 7,768.13	\$ -	\$ -	\$ -
Health Care Plus-Part Time	H027	EE + SP	-	0.00%	-	-	-	\$ 8,923.97	\$ 9,481.72	\$ 10,074.32	\$ -	\$ -	\$ -
Health Care Plus-Part Time	H027	EE + CH	-	0.00%	-	-	-	\$ 7,301.45	\$ 7,757.79	\$ 8,242.65	\$ -	\$ -	\$ -
Health Care Plus-Part Time	H027	EE + Famil	-	0.00%	-	-	-	\$ 12,574.66	\$ 13,360.57	\$ 14,195.61	\$ -	\$ -	\$ -
Health Care Plus Contribution		EE only	275		289	300	317	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 288,853	\$ 300,009	\$ 317,452
Health Care Plus Contribution		EE + SP	131		138	143	151	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 275,198	\$ 285,827	\$ 302,446
Health Care Plus Contribution		EE + CH	56		59	61	65	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -
Health Care Plus Contribution		EE + Famil	267		280	291	308	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 560,899	\$ 582,564	\$ 616,435
Out-of-Area	H054	EE only	2	0.06%	2	2	2	\$ 6,739.24	\$ 7,160.44	\$ 7,607.97	\$ 14,157	\$ 15,623	\$ 17,565
Out-of-Area	H054	EE + SP	6	0.18%	6	7	7	\$ 14,826.25	\$ 15,752.89	\$ 16,737.44	\$ 93,439	\$ 103,113	\$ 115,927
Out-of-Area	H054	EE + CH	2	0.06%	2	2	2	\$ 12,130.70	\$ 12,888.87	\$ 13,694.43	\$ 25,484	\$ 28,122	\$ 31,617
Out-of-Area	H054	EE + Famil	11	0.33%	12	12	13	\$ 20,891.74	\$ 22,197.47	\$ 23,584.82	\$ 241,385	\$ 266,378	\$ 299,482
Total Blue Cross			1,662	50.47%	1,746	1,813	1,919				\$ 26,963,094	\$ 29,681,769	\$ 33,293,226

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Plan	Coverage	% 2022 Enroll			Projected			Actual			Projected		
		Code	Level	2022 enrollment	Adi. Total	2022	2023	2024	2022	2023	2024	2022	2023
Carrier / Type													
Kaiser													
HMO	H028	EE only	486	14.76%	510	530	561	\$ 5,543.66	\$ 5,890.14	\$ 6,258.27	\$ 2,829,936	\$ 3,122,941	\$ 3,511,047
HMO	H028	EE + SP	222	6.74%	233	242	256	\$ 12,196.09	\$ 12,958.35	\$ 13,768.24	\$ 2,843,920	\$ 3,138,373	\$ 3,528,397
HMO	H028	EE + CH	127	3.86%	133	139	147	\$ 9,978.65	\$ 10,602.31	\$ 11,264.96	\$ 1,331,126	\$ 1,468,948	\$ 1,651,502
HMO	H028	EE + Famil	389	11.81%	409	424	449	\$ 17,185.36	\$ 18,259.45	\$ 19,400.66	\$ 7,021,859	\$ 7,748,887	\$ 8,711,886
HMO-Part Time	H028	EE only	-	0.00%	-	-	-	\$ 5,543.66	\$ 5,890.14	\$ 6,258.27	\$ -	\$ -	\$ -
HMO-Part Time	H028	EE + SP	-	0.00%	-	-	-	\$ 8,923.97	\$ 9,481.72	\$ 10,074.32	\$ -	\$ -	\$ -
HMO-Part Time	H028	EE + CH	-	0.00%	-	-	-	\$ 7,301.45	\$ 7,757.79	\$ 8,242.65	\$ -	\$ -	\$ -
HMO-Part Time	H028	EE + Famil	-	0.00%	-	-	-	\$ 12,574.66	\$ 13,360.57	\$ 14,195.61	\$ -	\$ -	\$ -
Total Kaiser			1,224	37.17%	1,286	1,335	1,413				\$ 14,026,840	\$ 15,479,148	\$ 17,402,833
Waives													
Non Union			357	10.84%	375	389	412	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 584,974	\$ 607,568	\$ 642,893
Employees Not Covered			50	1.52%	53	55	58				\$ -	\$ -	\$ -
Total Active			3,293	100.00%	3,459	3,592	3,801				\$ 41,574,908	\$ 45,768,485	\$ 51,338,953
Employees on Leave													
Non Union													
Anthem													
HMO Select	H021	EE only	5	8.62%	5	5	5	\$ 7,197.37	\$ 7,647.21	\$ 8,125.16	\$ 35,987	\$ 38,236	\$ 40,626
HMO Select	H021	EE + SP	6	10.34%	6	6	6	\$ 15,834.23	\$ 16,823.87	\$ 17,875.36	\$ 95,005	\$ 100,943	\$ 107,252
HMO Select	H021	EE + CH	4	6.90%	4	4	4	\$ 12,955.34	\$ 13,765.05	\$ 14,625.37	\$ 51,821	\$ 55,060	\$ 58,501
HMO Select	H021	EE + Famil	6	10.34%	6	6	6	\$ 22,311.90	\$ 23,706.40	\$ 25,188.05	\$ 133,871	\$ 142,238	\$ 151,128
HMO Select-Part Time	H021	EE only	-	0.00%	-	-	-	\$ 7,197.37	\$ 7,647.21	\$ 8,125.16	\$ -	\$ -	\$ -
HMO Select-Part Time	H021	EE + SP	-	0.00%	-	-	-	\$ 8,923.97	\$ 9,481.72	\$ 10,074.32	\$ -	\$ -	\$ -
HMO Select-Part Time	H021	EE + CH	-	0.00%	-	-	-	\$ 7,301.45	\$ 7,757.79	\$ 8,242.65	\$ -	\$ -	\$ -
HMO Select-Part Time	H021	EE + Famil	-	0.00%	-	-	-	\$ 12,574.66	\$ 13,360.57	\$ 14,195.61	\$ -	\$ -	\$ -
Health Care Plus	H027	EE only	2	3.45%	2	2	2	\$ 6,881.11	\$ 7,311.18	\$ 7,768.13	\$ 13,762	\$ 14,622	\$ 15,536
Health Care Plus	H027	EE + SP	1	1.72%	1	1	1	\$ 15,178.16	\$ 16,126.80	\$ 17,134.72	\$ 15,178	\$ 16,127	\$ 17,135
Health Care Plus	H027	EE + CH	1	1.72%	1	1	1	\$ 12,458.07	\$ 13,236.70	\$ 14,064.00	\$ 12,458	\$ 13,237	\$ 14,064
Health Care Plus	H027	EE + Famil	3	5.17%	3	3	3	\$ 21,385.43	\$ 22,722.01	\$ 24,142.14	\$ 64,156	\$ 68,166	\$ 72,426
Health Care Plus-Part Time	H027	EE only	-	0.00%	-	-	-	\$ 6,881.11	\$ 7,311.18	\$ 7,768.13	\$ -	\$ -	\$ -
Health Care Plus-Part Time	H027	EE + SP	-	0.00%	-	-	-	\$ 8,923.97	\$ 9,481.72	\$ 10,074.32	\$ -	\$ -	\$ -
Health Care Plus-Part Time	H027	EE + CH	-	0.00%	-	-	-	\$ 7,301.45	\$ 7,757.79	\$ 8,242.65	\$ -	\$ -	\$ -
Health Care Plus-Part Time	H027	EE + Famil	-	0.00%	-	-	-	\$ 12,574.66	\$ 13,360.57	\$ 14,195.61	\$ -	\$ -	\$ -
Health Care Plus Contribution		EE only	2	0.00%	2	2	2	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000	\$ 2,000	\$ 2,000
Health Care Plus Contribution		EE + SP	1	1.72%	1	1	1	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000	\$ 2,000	\$ 2,000
Health Care Plus Contribution		EE + CH	1	1.72%	1	1	1	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000	\$ 2,000	\$ 2,000
Health Care Plus Contribution		EE + Famil	3	5.17%	3	3	3	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 6,000	\$ 6,000	\$ 6,000
Out-of-Area	H054	EE only	-	0.00%	-	-	-	\$ 6,739.24	\$ 7,160.44	\$ 7,607.97	\$ -	\$ -	\$ -
Out-of-Area	H054	EE + SP	1	1.72%	1	1	1	\$ 14,826.25	\$ 15,752.89	\$ 16,737.44	\$ 14,826	\$ 15,753	\$ 16,737
Out-of-Area	H054	EE + CH	-	0.00%	-	-	-	\$ 12,130.70	\$ 12,888.87	\$ 13,694.43	\$ -	\$ -	\$ -
Out-of-Area	H054	EE + Famil	-	0.00%	-	-	-	\$ 20,891.74	\$ 22,197.47	\$ 23,584.82	\$ -	\$ -	\$ -
Total Blue Cross			29	50.00%	29	29	29				\$ 449,066	\$ 476,383	\$ 505,407
Kaiser													
HMO	H028	EE only	4	6.90%	4	4	4	\$ 5,543.66	\$ 5,890.14	\$ 6,258.27	\$ 22,175	\$ 23,561	\$ 25,033
HMO	H028	EE + SP	4	6.90%	4	4	4	\$ 12,196.09	\$ 12,958.35	\$ 13,768.24	\$ 48,784	\$ 51,833	\$ 55,073
HMO	H028	EE + CH	3	5.17%	3	3	3	\$ 9,978.65	\$ 10,602.31	\$ 11,264.96	\$ 29,936	\$ 31,807	\$ 33,795
HMO	H028	EE + Famil	6	10.34%	6	6	6	\$ 17,185.36	\$ 18,259.45	\$ 19,400.66	\$ 103,112	\$ 109,557	\$ 116,404
HMO-Part Time	H028	EE only	-	0.00%	-	-	-	\$ 5,543.66	\$ 5,890.14	\$ 6,258.27	\$ -	\$ -	\$ -
HMO-Part Time	H028	EE + SP	-	0.00%	-	-	-	\$ 8,923.97	\$ 9,481.72	\$ 10,074.32	\$ -	\$ -	\$ -
HMO-Part Time	H028	EE + CH	-	0.00%	-	-	-	\$ 7,301.45	\$ 7,757.79	\$ 8,242.65	\$ -	\$ -	\$ -
HMO-Part Time	H028	EE + Famil	-	0.00%	-	-	-	\$ 12,574.66	\$ 13,360.57	\$ 14,195.61	\$ -	\$ -	\$ -
Total Kaiser			17	29.31%	17	17	17				\$ 204,007	\$ 216,758	\$ 230,305

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Carrier / Type	Plan	Coverage	% 2022 Enroll				Actual			Projected									
			Code	Level	2022 enrollment	Adi. Total	2022	2023	2024	2022	2023	2024	2022	2023	2024				
Waives																			
Non Union			12	20.69%	12	12	12	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 18,720	\$ 18,720	\$ 18,720						
Employees on Leave Not Covered			-	0.00%	-	-	-												
Total Leave			<u>58</u>	<u>100.00%</u>	<u>58</u>	<u>58</u>	<u>58</u>				\$ 671,793	\$ 711,860	\$ 754,431						
Total Non Union			3,351		3,517	3,650	3,859				\$ 42,246,701	\$ 46,480,345	\$ 52,093,384						
Union (SDG)																			
Anthem																			
HMO Select	H021	EE only	97	6.98%	103	107	111	\$ 7,063.87	\$ 7,505.36	\$ 7,974.45	\$ 727,620	\$ 806,640	\$ 883,786						
HMO Select	H021	EE + 1	74	5.33%	79	82	85	\$ 14,127.74	\$ 15,010.73	\$ 15,948.90	\$ 1,110,182	\$ 1,230,750	\$ 1,348,457						
HMO Select	H021	EE + 2	181	13.03%	192	201	207	\$ 21,191.62	\$ 22,516.09	\$ 23,923.35	\$ 4,073,169	\$ 4,515,522	\$ 4,947,379						
Health Care Plus	H027	EE only	65	4.68%	69	72	74	\$ 6,862.81	\$ 7,291.74	\$ 7,747.47	\$ 473,702	\$ 525,147	\$ 575,371						
Health Care Plus	H027	EE + 1	60	4.32%	64	66	69	\$ 13,779.94	\$ 14,641.18	\$ 15,556.26	\$ 877,987	\$ 973,338	\$ 1,066,427						
Health Care Plus	H027	EE + 2	135	9.72%	143	150	154	\$ 20,637.43	\$ 21,927.27	\$ 23,297.73	\$ 2,958,552	\$ 3,279,856	\$ 3,593,536						
Health Care Plus Contribution		EE only	65	4.68%	69	72	74	\$ 800.00	\$ 800.00	\$ 800.00	\$ 55,220	\$ 57,616	\$ 59,413						
Health Care Plus Contribution		EE + 1	60	4.32%	64	66	69	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 101,944	\$ 106,367	\$ 109,685						
Health Care Plus Contribution		EE + 2	135	9.72%	143	150	154	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 229,374	\$ 239,326	\$ 246,790						
Out-of-Area	H054	EE only	-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Out-of-Area	H054	EE + 1	-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Out-of-Area	H054	EE + 2	-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Total Blue Cross			<u>612</u>	<u>44.06%</u>	<u>650</u>	<u>678</u>	<u>699</u>				\$ 10,607,749	\$ 11,734,562	\$ 12,830,843						
Kaiser																			
HMO	H028	EE only	217	15.62%	230	240	248	\$ 5,462.50	\$ 5,803.90	\$ 6,166.65	\$ 1,258,753	\$ 1,395,456	\$ 1,528,915						
HMO	H028	EE + 1	132	9.50%	140	146	151	\$ 10,927.78	\$ 11,610.76	\$ 12,336.43	\$ 1,531,777	\$ 1,698,130	\$ 1,860,537						
HMO	H028	EE + 2	300	21.60%	319	332	343	\$ 16,369.54	\$ 17,392.63	\$ 18,479.67	\$ 5,214,917	\$ 5,781,266	\$ 6,334,177						
Total Kaiser			<u>649</u>	<u>46.72%</u>	<u>689</u>	<u>719</u>	<u>742</u>				\$ 8,005,447	\$ 8,874,852	\$ 9,723,629						
Waived Coverage			128	9.22%	136	142	146	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 212,043	\$ 221,244	\$ 228,144						
Employees Not Covered			-	0.00%	-	-	-				\$ -	\$ -	\$ -						
Total Union-Active			<u>1,389</u>	<u>100.00%</u>	<u>1,475</u>	<u>1,539</u>	<u>1,587</u>				\$ 18,825,239	\$ 20,830,658	\$ 22,782,616						
Union-Employees on Leave																			
Anthem																			
HMO Select	H021	EE only	5	10.87%	5	5	5	\$ 7,063.87	\$ 7,505.36	\$ 7,974.45	\$ 35,319	\$ 37,527	\$ 39,872						
HMO Select	H021	EE + 1	6	13.04%	6	6	6	\$ 13,779.94	\$ 14,641.18	\$ 15,948.90	\$ 84,766	\$ 90,064	\$ 95,693						
HMO Select	H021	EE + 2	7	15.22%	7	7	7	\$ 21,191.62	\$ 22,516.09	\$ 23,923.35	\$ 148,341	\$ 157,613	\$ 167,463						
Health Care Plus	H027	EE only	3	6.52%	3	3	3	\$ 6,862.81	\$ 7,291.74	\$ 7,747.47	\$ 20,588	\$ 21,875	\$ 23,242						
Health Care Plus	H027	EE + 1	1	2.17%	1	1	1	\$ 13,779.94	\$ 14,641.18	\$ 15,556.26	\$ 13,780	\$ 14,641	\$ 15,556						
Health Care Plus	H027	EE + 2	1	2.17%	1	1	1	\$ 20,637.43	\$ 21,927.27	\$ 23,297.73	\$ 20,637	\$ 21,927	\$ 23,298						
Health Care Plus Contribution		EE only	3		3	3	3	\$ 800.00	\$ 1,000.00	\$ 1,000.00	\$ 2,400	\$ 3,000	\$ 3,000						
Health Care Plus Contribution		EE + 1	1		1	1	1	\$ 1,600.00	\$ 2,000.00	\$ 2,000.00	\$ 1,600	\$ 2,000	\$ 2,000						
Health Care Plus Contribution		EE + 2	1		1	1	1	\$ 1,600.00	\$ 2,000.00	\$ 2,000.00	\$ 1,600	\$ 2,000	\$ 2,000						
Out-of-Area	H054	EE only	-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Out-of-Area	H054	EE + 1	-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Out-of-Area	H054	EE + 2	-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Total Blue Cross			<u>23</u>	<u>50.00%</u>	<u>23</u>	<u>23</u>	<u>23</u>				\$ 329,033	\$ 350,647	\$ 372,125						

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Carrier / Type	Plan	Coverage	% 2022 Enroll			Projected			Actual			Projected		
			Code	Level	2022 enrollment	Adj. Total	2022	2023	2024	2022	2023	2024	2022	2023
Kaiser														
HMO	H028	EE only	3	6.52%	3	3	3	\$ 5,462.50	\$ 5,803.90	\$ 6,166.65	\$ 16,387	\$ 17,412	\$ 18,500	
HMO	H028	EE + 1	6	13.04%	6	6	6	\$ 10,927.78	\$ 11,610.76	\$ 12,336.43	\$ 65,567	\$ 69,665	\$ 74,019	
HMO	H028	EE + 2	11	23.91%	11	11	11	\$ 16,369.54	\$ 17,392.63	\$ 18,479.67	\$ 180,065	\$ 191,319	\$ 203,276	
Total Kaiser			<u>20</u>	43.48%	<u>20</u>	<u>20</u>	<u>20</u>				<u>\$ 262,019</u>	<u>\$ 278,395</u>	<u>\$ 295,795</u>	
Waived Coverage														
			3	6.52%	3	3	3	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 4,680	\$ 4,680	\$ 4,680	
Employees on Leave Not Covered														
			-	0.00%	-	-	-							
Total Union-Leave														
			<u>46</u>	100%	<u>46</u>	<u>46</u>	<u>46</u>				\$ 595,732	\$ 633,723	\$ 672,600	
Total Union														
			<u>1,435</u>		1,521	1,585	1,633				\$ 19,420,971	\$ 21,464,380	\$ 23,455,217	
Retiree Shift														
				\$ (813,021)							(838,428)	\$ (864,629)	\$ (891,648)	
Grand Total			<u>4,786</u>		<u>5,038</u>	<u>5,235</u>	<u>5,492</u>				<u>\$ 60,829,244</u>	<u>\$ 67,080,097</u>	<u>\$ 74,656,953</u>	

Beginning of Workpaper
1PB000.001 - HEALTH BENEFITS-DENTAL

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL

Activity Description:

SDG&E offers three dental plans to its employees and their eligible dependents : Delta Dental Plan; MetLife Dental Plan; and Anthem Blue Cross DentalNet Plan (represented employees only).

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as costs are based on current and future dental insured premiums and self-insured premium equivalents, and projected changes in headcount which cannot be reflected in trending or averaging.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		3,306	3,342	2,944	2,827	3,399	0	0	0	
NSE		0	0	0	0	0	4,145	4,479	4,883	
Total		3,306	3,342	2,944	2,827	3,399	4,145	4,479	4,883	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	4,145	4,479	4,883	4,145	4,479	4,883
Total		0	0	0	4,145	4,479	4,883	4,145	4,479	4,883
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	4,145	4,145	0.0	1-Sided Adj
Explanation: 2022 Dental Projection						
2022 Total		0	0	4,145	4,145	0.0
2023	0	0	4,479	4,479	0.0	1-Sided Adj
Explanation: 2023 Dental Projection						
2023 Total		0	0	4,479	4,479	0.0
2024	0	0	4,883	4,883	0.0	1-Sided Adj
Explanation: 2024 Dental Projection						
2024 Total		0	0	4,883	4,883	0.0

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Health Benefits
Category-Sub: 2. Dental
Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	2,948	2,996	2,738	2,573	3,399
NSE	0	0	0	0	0
Total	2,948	2,996	2,738	2,573	3,399
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-40	40	0	50	0
NSE	0	0	0	0	0
Total	-40	40	0	50	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	2,908	3,036	2,738	2,623	3,399
NSE	0	0	0	0	0
Total	2,908	3,036	2,738	2,623	3,399
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	398	306	206	204	0
NSE	0	0	0	0	0
Total	398	306	206	204	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	3,306	3,342	2,944	2,827	3,399
NSE	0	0	0	0	0
Total	3,306	3,342	2,944	2,827	3,399
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	-40	40	0	50	0
NSE	0	0	0	0	0
Total	-40	40	0	50	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-40	0	0.0	1-Sided Adj
Explanation: Transfer dental costs to correct workgroup					
2017 Total	0	-40	0	0.0	
2018	0	40	0	0.0	1-Sided Adj
Explanation: Transfer Dental costs to correct work group					
2018 Total	0	40	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	50	0	0.0	1-Sided Adj
Explanation: Transfer Dental costs to correct work group					
2020 Total	0	50	0	0.0	
2021 Total	0	0	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.001

Beginning of Workpaper
1PB000.002 - HEALTH BENEFITS - VISION

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION

Activity Description:

SDG&E offers employees vision coverage under the Vision Service Plan (VSP). Employees enrolled in VSP may select any provider, but out-of-pocket costs are lower if the employee selects a provider within VSP's network.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as costs are based on current and future vision insured premiums and self-insured premium equivalents, and projected changes in headcount which cannot be reflected in trending or averaging.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		281	279	193	243	284	0	0	0	
NSE		0	0	0	0	0	330	356	388	
Total		281	279	193	243	284	330	356	388	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	330	356	388	330	356	388
Total		0	0	0	330	356	388	330	356	388
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	330	330	0.0	1-Sided Adj
Explanation: 2022 Vision Projection						
2022 Total 0 0 330 330 0.0						
2023	0	0	356	356	0.0	1-Sided Adj
Explanation: 2023 Vision Projection						
2023 Total 0 0 356 356 0.0						
2024	0	0	388	388	0.0	1-Sided Adj
Explanation: 2024 Vision Projection						
2024 Total 0 0 388 388 0.0						

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	252	248	179	226	284
NSE	0	0	0	0	0
Total	252	248	179	226	284
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-5	5	0	0	0
NSE	0	0	0	0	0
Total	-5	5	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	247	254	179	226	284
NSE	0	0	0	0	0
Total	247	254	179	226	284
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	34	26	13	18	0
NSE	0	0	0	0	0
Total	34	26	13	18	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	281	279	193	243	284
NSE	0	0	0	0	0
Total	281	279	193	243	284
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	-5	5	0	0	0
NSE	0	0	0	0	0
Total	-5	5	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-5	0	0.0	1-Sided Adj
Explanation:	Transfer vision costs to correct workgroup				
2017 Total	0	-5	0	0.0	
2018	0	5	0	0.0	1-Sided Adj
Explanation:	Transfer Vision costs to correct work group				
2018 Total	0	5	0	0.0	
2019 Total	0	0	0	0.0	
2020 Total	0	0	0	0.0	
2021 Total	0	0	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.002

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

SDG&E
Projected Vision Cost
For Years 2022-2024

ASSUMPTIONS				
	Dec HC	Projected		
		2021	2022	2023
1. Total headcount based on initial number of employees as of Dec 2021 plus estimated increases or decreases each year provided by planners for their respective areas.	4,676	4,934	5,131	5,388
2. Projected adjusted non-represented headcount is as follows:	3,293	3,459	3,592	3,801
3. Projected adjusted represented headcount is as follows:	1,383	1,475	1,539	1,587
4. Projected adjusted non-represented headcount on leave eligible for coverage is as follows:	58	58	58	58
5. Projected adjusted represented headcount on leave eligible for coverage is as follows:	46	46	46	46
6. Participation is based on the enrollment for each plan, active or leave and represented status (union or non union), and coverage level as a percentage of the total enrollment for 2022 as of October 2021 for the forecast.				
7. "Annual Employer Only Rates" (b) for 2022 are actual				
8. Increases in vision premiums are based on increases in non-labor inflation as follows:		4.00%	4.00%	
9. Increase in dental premium "Annual Employer Only Rates" (b) for 2022-2024 are based on the dental inflation				
10. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901.				

Carrier / Type	Plan	Coverage	(a) Participants				(b) Annual Employer Only Rates			(a) x (b) = Total ER Premium			
			Code	Level	2022 enrollment	% 2022 Enroll	(a1) * (1) Projected			Actual		Projected	
							2022	2023	2024	2022	2023	2024	2022
Non Union-Active													
VSP	V002	EE only	1,239	37.63%	1,301	1,352	1,430	\$ 69.96	\$ 72.76	\$ 75.67	\$ 91,047	\$ 98,346	\$ 108,227
VSP	V002	EE + SP	592	17.98%	622	646	683	\$ 69.96	\$ 72.76	\$ 75.67	\$ 43,503	\$ 46,990	\$ 51,711
VSP	V002	EE + CH	275	8.35%	289	300	317	\$ 69.96	\$ 72.76	\$ 75.67	\$ 20,208	\$ 21,828	\$ 24,021
VSP	V002	EE + Famil	855	25.96%	898	933	987	\$ 69.96	\$ 72.76	\$ 75.67	\$ 62,829	\$ 67,866	\$ 74,684
VSP-Part Time	V002	EE only	-	0.00%	-	-	-	\$ 69.48	\$ 72.26	\$ 75.15	\$ -	\$ -	\$ -
VSP-Part Time	V002	EE + 1	-	0.00%	-	-	-	\$ 69.48	\$ 72.26	\$ 75.15	\$ -	\$ -	\$ -
VSP-Part Time	V002	EE + 2	-	0.00%	-	-	-	\$ 69.48	\$ 72.26	\$ 75.15	\$ -	\$ -	\$ -
VSP-Cobra	V002	EE + 2	-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total VSP			2,961	89.92%	3,110	3,230	3,418				\$ 217,587	\$ 235,030	\$ 258,643
Waived Coverage			280	8.50%	294	305	323	\$ 24.00	\$ 24.00	\$ 24.00	\$ 7,059	\$ 7,331	\$ 7,757
Employees Not Covered			52	1.58%	55	57	60				\$ -	\$ -	\$ -
Total Non Union-Active			3,293	100.00%	3,459	3,592	3,801				\$ 224,645	\$ 242,361	\$ 266,400
Non Union-On Leave													
VSP	V002	EE only	17	29.31%	17	17	17	\$ 69.96	\$ 72.76	\$ 75.67	\$ 1,189	\$ 1,237	\$ 1,286
VSP	V002	EE + SP	15	25.86%	15	15	15	\$ 69.96	\$ 72.76	\$ 75.67	\$ 1,049	\$ 1,091	\$ 1,135
VSP	V002	EE + CH	6	10.34%	6	6	6	\$ 69.96	\$ 72.76	\$ 75.67	\$ 420	\$ 437	\$ 454
VSP	V002	EE + Famil	11	18.97%	11	11	11	\$ 69.96	\$ 72.76	\$ 75.67	\$ 770	\$ 800	\$ 832
Total VSP			49	84.48%	49	49	49				\$ 3,428	\$ 3,565	\$ 3,708
Waived Coverage			9	15.52%	9	9	9	\$ 24.00	\$ 24.00	\$ 24.00	\$ 216	\$ 216	\$ 216
Leaves Not Covered			-	0.00%	-	-	-						
Total Non Union - Leave			58	100.00%	58	58	58				\$ 3,644	\$ 3,781	\$ 3,924
Total Non Union			3,351		3,517	3,650	3,859				228,289	246,142	270,324
Union-Active													
VSP	V002	EE only	429	30.89%	456	475	490	\$ 70.92	\$ 73.76	\$ 76.71	\$ 32,308	\$ 35,059	\$ 37,598
VSP	V002	EE + 1	297	21.38%	315	329	339	\$ 70.92	\$ 73.76	\$ 76.71	\$ 22,367	\$ 24,271	\$ 26,030
VSP	V002	EE + 2	536	38.59%	569	594	612	\$ 70.92	\$ 73.76	\$ 76.71	\$ 40,367	\$ 43,803	\$ 46,976
Total VSP			1,262	90.86%	1,340	1,398	1,442				\$ 95,043	\$ 103,133	\$ 110,604
Waived Coverage			127	9.14%	135	141	145	\$ 24.00	\$ 24.00	\$ 24.00	\$ 3,237	\$ 3,377	\$ 3,482
Employees Not Covered			-	0.00%	-	-	-						
Total Union-Active			1,389	100.00%	1,475	1,539	1,587				\$ 98,279	\$ 106,510	\$ 114,086
Union-On Leave													
VSP	V002	EE only	13	28.26%	13	13	13	\$ 70.92	\$ 73.76	\$ 76.71	\$ 922	\$ 959	\$ 997
VSP	V002	EE + 1	14	30.43%	14	14	14	\$ 70.92	\$ 73.76	\$ 76.71	\$ 993	\$ 1,033	\$ 1,074
VSP	V002	EE + 2	16	34.78%	16	16	16	\$ 70.92	\$ 73.76	\$ 76.71	\$ 1,135	\$ 1,180	\$ 1,227
Total VSP			43	93.48%	43	43	43				\$ 3,050	\$ 3,172	\$ 3,298
Waived Coverage			3	6.52%	3	3	3	\$ 24.00	\$ 24.00	\$ 24.00	\$ 72	\$ 72	\$ 72
Leaves Not Covered			-	0.00%	-	-	-						
Total Union Leave			46	100.00%	46	46	46				\$ 3,122	\$ 3,244	\$ 3,370
Total Union			1,435		1,521	1,585	1,633				101,401	109,754	117,457
Grand Total			4,786		5,038	5,235	5,492				\$ 329,690	\$ 355,896	\$ 387,781

Beginning of Workpaper
1PB000.003 - HEALTH BENEFITS-WELLNESS

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS

Activity Description:

Wellness programs promote healthy lifestyle changes and illness prevention , facilitate early detection and management of illness and disease, and help ensure that employees diagnosed with health conditions receive optimal and effective treatment.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are dependent upon change in headcount which is not reflected in the other methods

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		514	337	375	308	481	0	0	0	
NSE		0	0	0	0	0	944	1,196	1,204	
Total		514	337	375	308	481	944	1,196	1,204	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	944	1,196	1,204	944	1,196	1,204
Total		0	0	0	944	1,196	1,204	944	1,196	1,204
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	944	944	0.0	1-Sided Adj
Explanation: 2022 Wellness Projection						
2022 Total						
	0	0	944	944	0.0	
2023	0	0	1,196	1,196	0.0	1-Sided Adj
Explanation: 2023 Wellness Projection						
2023 Total						
	0	0	1,196	1,196	0.0	
2024	0	0	1,204	1,204	0.0	1-Sided Adj
Explanation: 2024 Wellness Projection						
2024 Total						
	0	0	1,204	1,204	0.0	

Note: Totals may include rounding differences.

SDG&E/CORPORATE CENTER - COMPENSATION & BENEFITS/Exh No:SDG&E-29-WP-R/Witness: D. Robinson

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	577	448	496	1,496	1,653
NSE	0	0	0	0	0
Total	577	448	496	1,496	1,653
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-125	-142	-147	-1,210	-1,172
NSE	0	0	0	0	0
Total	-125	-142	-147	-1,210	-1,172
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	452	306	349	286	481
NSE	0	0	0	0	0
Total	452	306	349	286	481
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	62	31	26	22	0
NSE	0	0	0	0	0
Total	62	31	26	22	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	514	337	375	308	481
NSE	0	0	0	0	0
Total	514	337	375	308	481
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	-125	-142	-147	-1,210	-1,172
NSE	0	0	0	0	0
Total	-125	-142	-147	-1,210	-1,172
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-125	0	0.0	CCTR Transf To 2100-0360.002
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2017 Total	0	-125	0	0.0	
2018	0	-142	0	0.0	CCTR Transf To 2100-0360.002
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2018 Total	0	-142	0	0.0	
2019	0	-147	0	0.0	CCTR Transf To 2100-0360.002
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2019 Total	0	-147	0	0.0	
2020	0	-1,061	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-149	0	0.0	CCTR Transf To 2100-0360.002
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2020 Total	0	-1,210	0	0.0	
2021	0	-904	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-117	0	0.0	1-Sided Adj
Explanation:	Transfer Wellness costs to correct workgroup				
2021	0	-151	0	0.0	CCTR Transf To 2100-0360.002
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Health Benefits
Category-Sub: 4. Wellness
Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021 Total	0	-1,172	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.003

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

SDG&E

Wellness and Emergency Child Care Projection
For Years 2022-2024

ASSUMPTIONS			
1. Most costs below are projected based on underlying assumptions for each item labeled below. Costs for 2022-2024 reflect increases for non labor inflation and projected changes in headcount.			
2. Non labor inflation for 2022-2024 are as follows:			
	2022	2023	2024
	4.96%	-0.86%	-0.25%
3. Emergency child care is estimated in increase as follows			
	4.00%	4.00%	4.00%
4. Projected employees by year are as follows:			
	4,934	5,131	5,388
5. Projected increase in flu shot costs are as follows:			
	2.20%	2.20%	2.20%

	Projected		
	2022	2023	2024
Wellness Calendars (1 per employee)	11,709	12,077	12,652
Literature/Brochures, Printed Materials & Graphics (Health Fairs, Safety SD, events)	6,000	5,948	5,934
Health Fairs & Safety Stand Down Events (Org. Requests):		-	-
Wellness Presentations: approx. 14 @ \$475	6,641	6,584	6,568
Chair Massages: 50 @ \$520	26,240	26,015	25,950
Resilience/Mental Health Presentations: approx. 20 @ \$1500	30,000	29,742	29,668
 Health, Safety & Wellness Fair - SDG&E	 65,000	 64,441	 64,281
Annual SDGE Safety Congress x 1/yr (Presenters/workshops) @ \$500/hr x 2	1,070	1,060	1,058
EAP programs			
Health & Wellness training presentations (35 x \$1,100)	35,000	34,699	34,613
Onsite Counseling sessions 14 districts for 2 hrs @ \$425/hr (\$350/hr + \$150 flat travel)	11,900	11,798	11,768
Flu Shots	46,800	47,830	48,882
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings			
Approx. 14 events/yr	8,521	8,448	8,427
Onsite Yoga/Fitness Classes	73,171	72,542	72,362
Occupational Health Nurses (LVN @ \$49/hour and RN @ \$79/hour plus medical supplies)	342,000	339,061	338,219
Incentive prizes/giveaways/misc. prog. expenses \$10 per employee	49,339	51,315	53,883
EOC Wellness Services Support (stress-reducing materials & services)			
(year round fire season) \$100/hr x 8hrs x 10 days	8,000	7,931	7,912
Other-Misc	5,349	5,303	5,290
Weight Watchers	15,877	15,740	15,701
Wellness eLibrary			
Desktop yoga & fitness videos	2,099	2,081	2,076
Desktop fitness videos	2,099	2,081	2,076
Wellness Initiatives			
General Wellbeing: events, benefits/programs, communications, website/platform/app	100,000	350,000	350,000
AYCO Coaching	97,258	101,210	106,347
	944,072	1,195,907	1,203,667
*Back-up & Emergency/Disaster Child Care Program			
SDGE share of Back up & Emergency Childcare Program	192,437	190,783	190,309

Beginning of Workpaper
1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program (EAP)
 Workpaper: 1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

Activity Description:

EAP provides employees and their eligible dependents with cost-effective, confidential counseling and treatment services for various personal problems that may have a negative impact on job performance.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as costs are based on current and future EAP premiums and projected changes in headcount which cannot be reflected in trending or averaging.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
		2017	2018	2019	2020	2021	2022	2023	2024	
Years										
	Labor	0	0	0	0	0	0	0	0	
	Non-Labor	189	178	173	172	166	0	0	0	
	NSE	0	0	0	0	0	385	425	476	
	Total	189	178	173	172	166	385	425	476	
	FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program (EAP)
 Workpaper: 1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	385	425	476	385	425	476
Total		0	0	0	385	425	476	385	425	476
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	385	385	0.0	1-Sided Adj
Explanation: 2022 EAP Projection						
2022 Total 0 0 385 385 0.0						
2023	0	0	425	425	0.0	1-Sided Adj
Explanation: 2023 EAP Projection						
2023 Total 0 0 425 425 0.0						
2024	0	0	476	476	0.0	1-Sided Adj
Explanation: 2024 EAP Projection						
2024 Total 0 0 476 476 0.0						

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program (EAP)
 Workpaper: 1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	166	161	161	160	166
NSE	0	0	0	0	0
Total	166	161	161	160	166
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	166	161	161	160	166
NSE	0	0	0	0	0
Total	166	161	161	160	166
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	23	16	12	12	0
NSE	0	0	0	0	0
Total	23	16	12	12	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	189	178	173	172	166
NSE	0	0	0	0	0
Total	189	178	173	172	166
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program (EAP)
 Workpaper: 1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.004

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

SDG&E

Employee Assistance Program (EAP)
For Years 2022-2024

ASSUMPTIONS			
1. Projected benefit fees are based on projected enrollment in EAP.			
2. Projected enrollment based on actual enrollment as of January 2022 indexed for changes in headcount.			
3. Projected headcount and percentage increase are as follows:			
	2022	2023	2024
Employee Headcount			
Active	4,934	5,131	5,388
Leave	104	104	104
Covered Employees	5,038	5,235	5,492
Increase/(Decrease)	1.84%	4.00%	5.01%
4. EAP benefit fees for 2022 comes from Rate Table; 2023-2024 rates are indexed by medical inflation.			
5. Projected increase in medical premiums for 2022-2024 are as follows:			
	6.25%	6.25%	6.25%
6. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	Actual		Projected		
	2021	As of Jan 2022	2022	2023	2024
EAP Benefit Fees	165,919		\$ 385,023	\$ 424,856	\$ 475,567

1. EAP benefit fee expense projection

# Estimated Covered Employees	4,947	5,038	5,235	5,492
<i>Union</i>		1,521	1,585	1,633
<i>Non-Union</i>		3,517	3,650	3,859
Lyra				
<i>EAP Benefit Fee Per Covered Employee - Union</i>		\$ 34.68	\$ 36.85	\$ 39.15
<i>EAP Benefit Fee Per Covered Employee - Non-Union</i>		\$ 94.48	\$ 100.39	\$ 106.66
Total EAP benefit fees		\$385,023	\$424,856	\$475,567

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Workpaper: VARIOUS

Summary for Category: C. Welfare Benefits

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	0	0	0	0
Non-Labor	618	0	0	0
NSE	0	637	680	733
Total	618	637	680	733
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1PB000.006 WELFARE BENEFITS-AD&D INSURANCE

Labor	0	0	0	0
Non-Labor	111	0	0	0
NSE	0	119	127	137
Total	111	119	127	137
FTE	0.0	0.0	0.0	0.0

1PB000.007 WELFARE BENEFITS - BUSINESS TRAVEL INS

Labor	0	0	0	0
Non-Labor	50	0	0	0
NSE	0	25	25	25
Total	50	25	25	25
FTE	0.0	0.0	0.0	0.0

1PB000.008 WELFARE BENEFITS-LIFE INSURANCE

Labor	0	0	0	0
Non-Labor	457	0	0	0
NSE	0	493	528	571
Total	457	493	528	571
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1PB000.006 - WELFARE BENEFITS-AD&D INSURANCE

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 1PB000.006 - WELFARE BENEFITS-AD&D INSURANCE

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include life insurance, ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE (AD&D), and business travel insurance.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected cost are based on projected changes in insurance rates, employee salaries, and headcount which cannot be modeled using the other approaches.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		96	100	99	107	111	0	0	0	
NSE		0	0	0	0	0	119	127	137	
Total		96	100	99	107	111	119	127	137	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 1PB000.006 - WELFARE BENEFITS-AD&D INSURANCE

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	119	127	137	119	127	137
Total		0	0	0	119	127	137	119	127	137
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	119	119	0.0	1-Sided Adj
Explanation: 2022 AD&D Insurance Projection						
2022 Total 0 0 119 119 0.0						
2023	0	0	127	127	0.0	1-Sided Adj
Explanation: 2023 AD&D Insurance Projection						
2023 Total 0 0 127 127 0.0						
2024	0	0	137	137	0.0	1-Sided Adj
Explanation: 2024 AD&D Insurance Projection						
2024 Total 0 0 137 137 0.0						

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 1PB000.006 - WELFARE BENEFITS-AD&D INSURANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	84	91	92	99	111
NSE	0	0	0	0	0
Total	84	91	92	99	111
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	84	91	92	99	111
NSE	0	0	0	0	0
Total	84	91	92	99	111
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	12	9	7	8	0
NSE	0	0	0	0	0
Total	12	9	7	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	96	100	99	107	111
NSE	0	0	0	0	0
Total	96	100	99	107	111
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 1PB000.006 - WELFARE BENEFITS-AD&D INSURANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.006

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
AD&D Forecast
For Years 2022-2024

ASSUMPTIONS			
1. AD&D Insurance costs are projected based on estimated coverage amounts in effect for 2022-2024 and premium rate in effect for 2022.			
2. Coverage amount for 2022-2024 is projected based on coverage in effect as of January 2022 and is indexed by labor inflation (removed for 2022) and changes in headcount			
3. Labor Inflation is as follows:	2022	2023	2024
	0.00%	3.14%	2.87%
4. Projected headcount and percentage increase are as follows:	2022	2023	2024
Headcount	4,934	5,131	5,388
Increase/(Decrease) to Prior Year	5.61%	4.00%	5.01%
5. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	January	Projected		
	2022	2022	2023	2024
Amount of Salary per January 2022 Analysis	719,474,550	\$ 759,803,316	\$ 814,099,681	\$ 878,191,806
Premium per \$1,000 of coverage:		\$ 0.156	\$ 0.156	\$ 0.156
Annual Premium	\$ 111,561	\$ 118,529	\$ 127,000	\$ 136,998

Beginning of Workpaper
1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include life insurance, accidental death and dismemberment insurance (AD&D), and BUSINESS TRAVEL INSURANCE.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are dependent upon projected increases in insurance and allocated headcount.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		0	31	30	31	50	0	0	0	
NSE		0	0	0	0	0	25	25	25	
Total		0	31	30	31	50	25	25	25	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	25	25	25	25	25	25
Total		0	0	0	25	25	25	25	25	25
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	25	25	0.0	1-Sided Adj
Explanation: 2022 Business Travel Insurance Projection						
2022 Total 0 0 25 25 0.0						
2023	0	0	25	25	0.0	1-Sided Adj
Explanation: 2023 Business Travel Insurance Projection						
2023 Total 0 0 25 25 0.0						
2024	0	0	25	25	0.0	1-Sided Adj
Explanation: 2024 Business Travel Insurance Projection						
2024 Total 0 0 25 25 0.0						

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	28	28	29	50
NSE	0	0	0	0	0
Total	0	28	28	29	50
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	28	28	29	50
NSE	0	0	0	0	0
Total	0	28	28	29	50
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	0	3	2	2	0
NSE	0	0	0	0	0
Total	0	3	2	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	0	31	30	31	50
NSE	0	0	0	0	0
Total	0	31	30	31	50
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.007

Sempra Energy (Consolidated)
Business Travel Projection
For Years 2022-2024

ASSUMPTIONS			
1. Business Travel Insurance projection calculated based on the 2021 premium indexed by non-labor inflation and allocating the cost to each business unit based on headcount.			
2. Non labor inflation for each year are as follows:	2022	2023	2024
	4.96%	-0.86%	-0.25%
3. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	Actual	Projected		
	2021	2022	2023	2024
SDG&E Premium Allocation	\$ 25,242	\$ 25,242	\$ 24,835	\$ 25,057

Calculation of Premium and Allocation

Consolidated Premium	\$ 72,623	\$ 76,226	\$ 75,571	\$ 75,384
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Headcount by Business Unit

SoCalGas	9,092	9,741	10,080
SDG&E	4,934	5,131	5,388
Sempra	360	360	360
Sempra Infrastructure, LLC	-	-	-
Pxise	-	-	-
LNG	1	1	1
SE International	-	-	-
Sempra Services Corporation	381	381	381
Totals	14,768	15,615	16,211
SDGE % of HC	33.41%	32.86%	33.24%

Allocation by Business Unit

SoCalGas	46,930	47,145	46,876
SDG&E	25,466	24,835	25,057
Sempra	1,858	1,742	1,674
Sempra Infrastructure, LLC	-	-	-
Sempra Global Services	-	-	-
LNG	5	5	5
SE International	-	-	-
Sempra Services Corporation	1,967	1,844	1,772
Totals	\$ 72,623	\$ 76,226	\$ 75,571

Beginning of Workpaper
1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include LIFE INSURANCE, accidental death and dismemberment insurance (AD&D), and business travel insurance.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are based upon life insurance premiums, expected changes in salaries, and expected changes in headcount which cannot be forecasted using other methods.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
		2017	2018	2019	2020	2021	2022	2023	2024	
Years										
Labor		0	0	0	0	0	0	0	0	0
Non-Labor		633	631	408	443	457	0	0	0	0
NSE		0	0	0	0	0	493	528	571	
Total		633	631	408	443	457	493	528	571	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	493	528	571	493	528	571
Total		0	0	0	493	528	571	493	528	571
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	493	493	0.0	1-Sided Adj
Explanation: 2022 Life Insurance Projection						
2022 Total		0	0	493	493	0.0
2023	0	0	528	528	0.0	1-Sided Adj
Explanation: 2023 Life Insurance Projection						
2023 Total		0	0	528	528	0.0
2024	0	0	571	571	0.0	1-Sided Adj
Explanation: 2024 Life Insurance Projection						
2024 Total		0	0	571	571	0.0

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	557	573	380	411	457
NSE	0	0	0	0	0
Total	557	573	380	411	457
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	557	573	380	411	457
NSE	0	0	0	0	0
Total	557	573	380	411	457
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	76	58	29	32	0
NSE	0	0	0	0	0
Total	76	58	29	32	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	633	631	408	443	457
NSE	0	0	0	0	0
Total	633	631	408	443	457
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.008

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Life Insurance Forecast
For Years 2022-2024

ASSUMPTIONS

1. Life Insurance costs are projected based on estimated coverage amounts in effect for 2022-2024 and premium rate in effect for 2022.			
2. Coverage amount for 2022 is estimated based on coverage in effect as of January 2022 and is indexed by changes in headcount and labor inflation (2022-2024).			
3. Labor Inflation is as follows:	2022	2023	2024
	0.00%	3.14%	2.87%
4. Projected headcount and percentage increase are as follows:			
	2022	2023	2024
Headcount	4,934	5,131	5,388
Headcount % Change from Dec 2021 (exl SB 901)	5.61%	4.00%	5.01%
Headcount % Change from Dec 2021-Union	6.65%	4.34%	3.12%
Headcount % Change from Dec 2021-Non Union	5.21%	3.87%	5.83%
5. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	Actual	Projected		
	2021	2022	2023	2024
Premium				
Union		\$ 125,210	\$ 134,576	\$ 142,632
Non-Union		\$ 366,635	\$ 392,358	\$ 426,489
Basic level credit		1,381	1,381	1,381
Annual Premium	\$ 457,134	\$ 493,227	\$ 528,316	\$ 570,502

Union

Eligible Salary per January 2022 Source File	\$ 148,232,850
Premium per \$1,000 of coverage:	\$ 0.792

Non Union

Eligible Salary per January 2022 Source File	\$ 439,980,450
Premium per \$1,000 of coverage:	\$ 0.792

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Retirement Plans
Workpaper: VARIOUS

Summary for Category: D. Retirement Plans

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	0	0	0	0
Non-Labor	20,709	0	0	0
NSE	0	21,134	23,278	24,915
Total	20,709	21,134	23,278	24,915
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1PB000.009 RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Labor	0	0	0	0
Non-Labor	18,497	0	0	0
NSE	0	19,628	21,028	22,702
Total	18,497	19,628	21,028	22,702
FTE	0.0	0.0	0.0	0.0

1PB000.010 RETIREMENT BENEFITS-NQ SAVINGS PLAN

Labor	0	0	0	0
Non-Labor	244	0	0	0
NSE	0	253	261	268
Total	244	253	261	268
FTE	0.0	0.0	0.0	0.0

1PB000.011 RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Labor	0	0	0	0
Non-Labor	1,968	0	0	0
NSE	0	1,253	1,989	1,945
Total	1,968	1,253	1,989	1,945
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 1PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Activity Description:

The SDG&E Retirement Savings Plan (“RSP”) provides employees with a tax-advantaged means of saving for retirement. SDG&E encourages participation in the plan by providing a company matching contribution equal to 50 percent of employee contributions, up to 6 percent of eligible pay, and an additional 0.2% for each 1% incremental increase to each employee’s contribution over 6%, up to 11% of eligible pay.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based upon projected salaries, headcount, and ICP costs which cannot be forecasted using other methods.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		16,004	15,951	16,493	17,976	18,497	0	0	0	
NSE		0	0	0	0	0	19,628	21,028	22,702	
Total		16,004	15,951	16,493	17,976	18,497	19,628	21,028	22,702	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 1PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	19,628	21,028	22,702	19,628	21,028	22,702
Total		0	0	0	19,628	21,028	22,702	19,628	21,028	22,702
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	19,628	19,628	0.0	1-Sided Adj
Explanation: 2022 Retirement Savings Plan Projection						
2022 Total 0 0 19,628 19,628 0.0						
2023	0	0	21,028	21,028	0.0	1-Sided Adj
Explanation: 2023 Retirement Savings Plan Projection						
2023 Total 0 0 21,028 21,028 0.0						
2024	0	0	22,702	22,702	0.0	1-Sided Adj
Explanation: 2024 Retirement Savings Plan Projection						
2024 Total 0 0 22,702 22,702 0.0						

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 1PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	14,081	14,512	15,162	16,728	18,497
NSE	0	0	0	0	0
Total	14,081	14,512	15,162	16,728	18,497
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-3	-22	178	-47	0
NSE	0	0	0	0	0
Total	-3	-22	178	-47	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	14,078	14,491	15,340	16,681	18,497
NSE	0	0	0	0	0
Total	14,078	14,491	15,340	16,681	18,497
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	1,926	1,460	1,153	1,295	0
NSE	0	0	0	0	0
Total	1,926	1,460	1,153	1,295	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	16,004	15,951	16,493	17,976	18,497
NSE	0	0	0	0	0
Total	16,004	15,951	16,493	17,976	18,497
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 1PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
	Years	2017	2018	2019	2020	2021
Labor		0	0	0	0	0
Non-Labor		-3	-22	178	-47	0
NSE		0	0	0	0	0
	Total	-3	-22	178	-47	0
FTE		0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2017	0	-3	0	0.0	1-Sided Adj
Explanation:	Transfer Retirement Savings Plan costs to correct workgroup				
2017 Total	0	-3	0	0.0	
2018	0	-22	0	0.0	1-Sided Adj
Explanation:	Transfer Retirement Savings Plan costs to correct work group				
2018 Total	0	-22	0	0.0	
2019	0	-5	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2019	0	183	0	0.0	1-Sided Adj
Explanation:	Transfer Retirement Savings Plan costs to correct work group				
2019 Total	0	178	0	0.0	
2020	0	-47	0	0.0	1-Sided Adj
Explanation:	Transfer Retirement Savings Plan costs to correct work group				
2020 Total	0	-47	0	0.0	
2021 Total	0	0	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.009

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

SDG&E

Retirement Savings Plan (RSP) Projection
For Years 2022-2024

ASSUMPTIONS				
Overall Summary				
RSP projection is the sum of two costs, the company match on employee contributions for bi-weekly payrolls and the company match for ICP payment				
Assumptions for Company Match for Bi-Weekly Payrolls				
1. Company match on employee contributions based on 2021 expense indexed for inflation and changes in total headcount				
2. Projected total headcount and percentage change are as follows:				
	2022	2023	2024	
Total Headcount	4,934	5,131	5,388	
Increase/(Decrease) to Prior Year	5.61%	4.00%	5.01%	
3. Labor Inflation for 2022-2024 are as follows:				
	3.81%	3.14%	2.87%	
Assumptions for Company Match for ICP				
4. ICP company match based on ICP payout calculated using a 5 year average of actual payouts (2017 to 2021) indexed by labor inflation and changes in non-represented headcount.				
5. Projected non-represented headcount and percentage change are as follows:				
	2021	2022	2023	2024
Non Represented Headcount	3,289	3,459	3,592	3,801
Increase/(Decrease) to Prior Year		5.17%	3.86%	5.81%
6. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901				

	Actual	Average	Projected		
	2021	2017-2021	2022	2023	2024
Company Match on Employee Contributions	\$ 15,927,513	n/a	\$ 17,427,205	\$ 18,672,571	\$ 20,142,618
ICP Company Match based on a 5 year average of actual ICP payouts	2,569,602	2,019,931	2,201,230	2,355,396	2,559,871
Total Projected RSP Expense	\$ 18,497,115		\$ 19,628,435	\$ 21,027,967	\$ 22,702,489

Beginning of Workpaper
1PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 1PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN

Activity Description:

This is nonqualified retirement savings plan, or deferred compensation plan, allows pre-tax contributions for employees subject to IRS compensation and contribution limits.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are based on estimated changes in salary which cannot be projected using the other methods.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		296	295	223	241	244	0	0	0	
NSE		0	0	0	0	0	253	261	268	
Total		296	295	223	241	244	253	261	268	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 1PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	253	261	268	253	261	268
Total		0	0	0	253	261	268	253	261	268
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	253	253	0.0	1-Sided Adj
Explanation: 2022 Non Qualified Savings Plan Projection						
2022 Total 0 0 253 253 0.0						
2023	0	0	261	261	0.0	1-Sided Adj
Explanation: 2023 Non Qualified Savings Plan Projection						
2023 Total 0 0 261 261 0.0						
2024	0	0	268	268	0.0	1-Sided Adj
Explanation: 2024 Non Qualified Savings Plan Projection						
2024 Total 0 0 268 268 0.0						

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 1PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	260	268	207	223	244
NSE	0	0	0	0	0
Total	260	268	207	223	244
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	260	268	207	223	244
NSE	0	0	0	0	0
Total	260	268	207	223	244
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	36	27	16	17	0
NSE	0	0	0	0	0
Total	36	27	16	17	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	296	295	223	241	244
NSE	0	0	0	0	0
Total	296	295	223	241	244
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 1PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	260	268	207	223	244
NSE	0	0	0	0	0
Total	260	268	207	223	244
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	260	0	0.0	1-Sided Adj
Explanation:	Transfer Nonqualified Savings Plan costs to correct workgroup				
2017 Total	0	260	0	0.0	
2018	0	268	0	0.0	1-Sided Adj
Explanation:	Transfer Nonqualified Savings Plan costs to correct work group				
2018 Total	0	268	0	0.0	
2019	0	207	0	0.0	1-Sided Adj
Explanation:	Transfer Nonqualified Savings Plan costs to correct work group				
2019 Total	0	207	0	0.0	
2020	0	223	0	0.0	1-Sided Adj
Explanation:	Transfer Nonqualified Savings Plan costs to correct work group				
2020 Total	0	223	0	0.0	
2021	0	244	0	0.0	1-Sided Adj
Explanation:	Transfer Nonqualified Savings Plan costs to correct work group				
2021 Total	0	244	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.010

San Diego Gas & Electric
 Nonqualified Savings Plan Projection
 For Years 2022-2024

ASSUMPTIONS			
1. Projected cost is based on 2022 Actual and increases by labor inflation.			
2. Labor inflation rates for 2022-2024 are as follows:			
	2022	2023	2024
	3.81%	3.14%	2.87%
3. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	Actual	Projected		
	2021	2022	2023	2024
Cost	\$ 243,695	\$ 252,981	\$ 260,927	\$ 268,408

Beginning of Workpaper
1PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 3. Supplemental Pension
 Workpaper: 1PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Activity Description:

SDG&E offers two supplemental pension plans, the Supplemental Executive Retirement Plan, which covers a small number of senior executives, and the Cash Balance Restoration Plan, which restores benefits for employees whose earnings or benefits exceed the limitations established by the Employee Retirement and Income Security Act.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen for non-qualified savings plan as projected costs are based on changes in salaries and headcount, which cannot be modeled using other methods. Zero Based method chosen for non-qualified pension plan as projected costs are estimated by actuary, which cannot be modeled using other methods.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		3,328	16,642	1,702	1,165	1,968	0	0	0	
NSE		0	0	0	0	0	1,253	1,989	1,945	
Total		3,328	16,642	1,702	1,165	1,968	1,253	1,989	1,945	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 3. Supplemental Pension
 Workpaper: 1PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,253	1,989	1,945	1,253	1,989	1,945
Total		0	0	0	1,253	1,989	1,945	1,253	1,989	1,945
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	1,253	1,253	0.0	1-Sided Adj
Explanation: 2022 Supplemental Pension Projection						
2022 Total 0 0 1,253 1,253 0.0						
2023	0	0	1,989	1,989	0.0	1-Sided Adj
Explanation: 2023 Supplemental Pension Projection						
2023 Total 0 0 1,989 1,989 0.0						
2024	0	0	1,945	1,945	0.0	1-Sided Adj
Explanation: 2024 Supplemental Pension Projection						
2024 Total 0 0 1,945 1,945 0.0						

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Retirement Plans
Category-Sub: 3. Supplemental Pension
Workpaper: 1PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	2,203	322	383	461	448
NSE	0	0	0	0	0
Total	2,203	322	383	461	448
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	724	14,796	1,200	620	1,521
NSE	0	0	0	0	0
Total	724	14,796	1,200	620	1,521
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	2,927	15,118	1,583	1,081	1,968
NSE	0	0	0	0	0
Total	2,927	15,118	1,583	1,081	1,968
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	400	1,524	119	84	0
NSE	0	0	0	0	0
Total	400	1,524	119	84	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	3,328	16,642	1,702	1,165	1,968
NSE	0	0	0	0	0
Total	3,328	16,642	1,702	1,165	1,968
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 3. Supplemental Pension
 Workpaper: 1PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	724	14,796	1,200	620	1,521
NSE	0	0	0	0	0
Total	724	14,796	1,200	620	1,521
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	724	0	0.0	1-Sided Adj
Explanation:	Transfer Supplemental Pension costs to correct work group				
2017 Total	0	724	0	0.0	
2018	0	14,796	0	0.0	1-Sided Adj
Explanation:	Transfer Supplemental Pension costs to correct work group				
2018 Total	0	14,796	0	0.0	
2019	0	1,200	0	0.0	1-Sided Adj
Explanation:	Transfer Supplemental Pension costs to correct work group				
2019 Total	0	1,200	0	0.0	
2020	0	620	0	0.0	1-Sided Adj
Explanation:	Transfer Supplemental Pension costs to correct work group				
2020 Total	0	620	0	0.0	
2021	0	1,521	0	0.0	1-Sided Adj
Explanation:	Transfer Supplemental Pension costs to correct work group				
2021 Total	0	1,521	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.011

San Diego Gas & Electric
 Supplemental Pension Projection (Contributions - for GRC)
 For Years 2022-2024

ASSUMPTIONS
1. Supplemental pension projection based on expected contributions (payments) as projected by Willis Towers Watson, a global actuarial services firm.
2. Forecasted TY 2024 costs exclude executive officer costs, as defined under Resolution E-4963, pursuant to California Public Utilities Code Section 706 (as modified by Senate Bill 901). Willis Towers Watson projected 2022 and 2023 amounts based on contributions authorized in CPUC Decision (D.) 19-09-051 prior to removal of executive officer costs.

	Actual	Projected		
	2021	2022	2023	2024
Contributions	\$ 1,968,449	\$ 1,253,000	\$ 1,989,000	\$ 1,945,000

See attached projection from Willis Towers Watson

San Diego Gas & Electric Company
General Rate Case Forecast
5-year Forecast of Projected ASC Accounting Costs and Contributions
SERP/Cash Balance Restoration Plans
(\$ in millions)

	SDG&E Portion of SERP/ Cash Balance Restoration Plans				
	2022	2023	2024	2025	2026
• Estimated ASC Cost					
Service Cost	0.43	0.44	0.45	0.46	0.47
Interest Cost	0.68	0.67	0.65	0.60	0.53
Expected Return on Assets	0.00	0.00	0.00	0.00	0.00
Amortizations					
Prior Service Cost	0.57	0.57	0.49	0.00	0.00
Unamortized Loss / (Gain)	0.73	0.68	0.63	0.59	0.57
Settlements	0.00	0.00	0.00	0.00	0.00
Total	2.41	2.36	2.22	1.65	1.57
• Contributions reflecting age 65 retirement for select SERP execs	1.25	1.99	1.95	4.14	2.68
• Contributions reflecting financial reporting assumptions	1.25	1.99	1.95	4.14	2.68
• Discount Rate	2.65%	2.65%	2.65%	2.65%	2.65%
• Funded Status Beginning of Year					
Projected benefit obligation	(26.00)	(25.85)	(24.97)	(24.12)	(21.04)
Fair value of assets	0.00	0.00	0.00	0.00	0.00
Funded Status	(26.00)	(25.85)	(24.97)	(24.12)	(21.04)

Unless stated otherwise, data, assumptions, methods, models, plan provisions and other information are consistent with those used in the Utility's accounting disclosures under ASC-715 as of December 31, 2021.
Contribution policy reflects expected benefit payments per current pay-as-you-go policy.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

**General Rate Case Forecast
Forecast of Projected ASC Accounting Costs and Contributions
for San Diego Gas & Electric Company Cash Balance Plan**

Willis Towers Watson 

Key Assumptions

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
ASC 715 Discount rate	See forecast exhibit									
PPA Effective Discount Rate - SDG&E qualified plan	5.39%	5.22%	5.08%	4.98%	4.92%	4.85%	4.79%	4.75%	4.75%	4.50%
Expected Return for Determining ASC 715 Benefit Cost for SDG&E qualified plan ⁽¹⁾	5.50%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%
Assumed Return other than from unrealized and realized gains / (losses) for Market Related Value of Assets (MRVA) purposes	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Salary Scale - Qualified plans	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based
Salary Scale - Nonqualified plans	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Cash Balance Crediting Rate	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%
Lump sum conversion interest rate	Segment Rates	Segment Rates	Segment Rates	Segment Rates	Segment Rates	Segment Rates	Segment Rates	Segment Rates	Segment Rates	Segment Rates
Pre-retirement Mortality	Pri-2012 Employee table with MP-2021 generational projection scale									
Post-retirement Mortality	Sempra specific table, base year of 2016, with MP-2021 generational projection scale from 2016									
Lump Sum Mortality	RP-2018 Healthy Annuitant table with MP-2018 generational mortality projection scale, rates are blended 50% M/F									
Retirement and Termination Rates	Same as those used for the 2021 year-end disclosures									
Number of projected headcount (provided by Sempra on March 15, 2022)	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025	12/31/2026	12/31/2027	12/31/2028	12/31/2029	12/31/2030
	6,035	6,209	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436

⁽¹⁾ The Expected Return on Assets (EROA) assumption under US GAAP captures anticipated changes in the asset allocation due to de-risking under the Glide Path.

Methodology

- Unless stated otherwise, data, assumptions, methods, models, plan provisions and other information are consistent with those used in the Utility's accounting disclosures under ASC-715 as of December 31, 2021.

Pension Funding Rules and Funding Method

- Based on Pension Protection Act (PPA) updated by the Highway and Transportation Funding Act (HATFA) and Bipartisan Budget Act of 2015, and the American Rescue Plan Act (ARPA), including Infrastructure Investment and Jobs Act (IIJA).
- Based on PPA segment rates, September look-back, asset smoothing.

Assets

- Reflects audited trust information through December 31, 2021.
- Assets are projected at the Expected Return for ASC 715 Benefit Cost calculation less 25 basis points to reflect the compounded nature of returns.

Data and Demographics

- January 1, 2021 participant census, reflecting expected FTE headcount changes based on information provided by Sempra on March 15, 2022.

Plan Design

- Includes all plan changes described with December 31, 2021 disclosure.

Contribution Amounts

- Contributions for qualified pension plans equal to sum of contributions to trusts.
- Contributions for nonqualified plans equal to expected benefit payments from general assets.

Contribution Policy

- Qualified Plan: Service cost plus an amortization of the PBO deficit, limited to keep plan assets from exceeding 110% of the PBO as a result of the contribution, and no less than the minimum required or such amount as required to maintain an 85% Adjusted Funding Target Attainment Percentage (AFTAP). Amortization bases are reset in 2024 in conjunction with a move to a seven-year amortization period.
- Nonqualified pension plans: expected benefit payments per current pay-as-you-go policy.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: E. Other Benefit Programs
Workpaper: VARIOUS

Summary for Category: E. Other Benefit Programs

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	0	0	0	0
Non-Labor	1,815	0	0	0
NSE	0	2,244	2,182	2,221
Total	1,815	2,244	2,182	2,221
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1PB000.012 OTHER BENEFITS - BENEFIT ADMIN FEES

Labor	0	0	0	0
Non-Labor	893	0	0	0
NSE	0	1,147	1,008	977
Total	893	1,147	1,008	977
FTE	0.0	0.0	0.0	0.0

1PB000.013 OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Labor	0	0	0	0
Non-Labor	595	0	0	0
NSE	0	661	684	718
Total	595	661	684	718
FTE	0.0	0.0	0.0	0.0

1PB000.014 OTHER BENEFITS - EMERGENCY CARE

Labor	0	0	0	0
Non-Labor	151	0	0	0
NSE	0	192	191	190
Total	151	192	191	190
FTE	0.0	0.0	0.0	0.0

1PB000.015 OTHER BENEFITS - MASS TRANSIT

Labor	0	0	0	0
Non-Labor	13	0	0	0
NSE	0	90	125	131
Total	13	90	125	131
FTE	0.0	0.0	0.0	0.0

1PB000.016 OTHER BENEFITS - RETIREMENT ACTIVITIES

Labor	0	0	0	0
Non-Labor	59	0	0	0
NSE	0	55	66	79
Total	59	55	66	79
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2024 GRC - REVISED
 Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Workpaper: VARIOUS

In 2021\$ (000) Incurred Costs			
Adjusted-Recorded	Adjusted-Forecast		
2021	2022	2023	2024

1PB000.017 OTHER BENEFITS - SERVICE RECOGNITION

Labor	0	0	0	0
Non-Labor	104	0	0	0
NSE	<u>0</u>	<u>99</u>	<u>108</u>	<u>126</u>
Total	104	99	108	126
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Services
 Workpaper: 1PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

Activity Description:

Benefit administration and service fees include fees for legally required audits, third-party administrator and record-keeper fees, actuarial and other professional services and the cost of benefit communication materials.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are based upon many factors (e.g. estimated audit and actuary fees), which cannot be projected using other methods.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
		2017	2018	2019	2020	2021	2022	2023	2024	
Years										
	Labor	0	0	0	0	0	0	0	0	
	Non-Labor	1,139	757	792	942	893	0	0	0	
	NSE	0	0	0	0	0	1,147	1,008	977	
	Total	1,139	757	792	942	893	1,147	1,008	977	
	FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Services
 Workpaper: 1PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,147	1,008	977	1,147	1,008	977
Total		0	0	0	1,147	1,008	977	1,147	1,008	977
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	1,147	1,147	0.0	1-Sided Adj
Explanation: 2022 Benefit Admin Fees & Services Projection						
2022 Total		0	0	1,147	1,147	0.0
2023	0	0	1,008	1,008	0.0	1-Sided Adj
Explanation: 2023 Benefit Admin Fees & Services Projection						
2023 Total		0	0	1,008	1,008	0.0
2024	0	0	977	977	0.0	1-Sided Adj
Explanation: 2024 Benefit Admin Fees & Services Projection						
2024 Total		0	0	977	977	0.0

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Services
 Workpaper: 1PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	12	0	0	0
Non-Labor	1,014	699	764	1,441	1,008
NSE	0	0	0	0	0
Total	1,014	711	764	1,441	1,008
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	-12	0	0	0
Non-Labor	-12	-11	-28	-567	-115
NSE	0	0	0	0	0
Total	-12	-23	-28	-567	-115
FTE	0.0	-0.1	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,002	688	736	874	893
NSE	0	0	0	0	0
Total	1,002	688	736	874	893
FTE	0.0	-0.1	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	137	69	55	68	0
NSE	0	0	0	0	0
Total	137	69	55	68	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	1,139	757	792	942	893
NSE	0	0	0	0	0
Total	1,139	757	792	942	893
FTE	0.0	-0.1	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Services
 Workpaper: 1PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	-12	0	0	0
Non-Labor	-12	-11	-28	-567	-115
NSE	0	0	0	0	0
Total	-12	-23	-28	-567	-115
FTE	0.0	-0.1	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-12	0	0.0	1-Sided Adj
Explanation:	Transfer Benefit Admin Fees and Services costs to correct workgroup				
2017 Total	0	-12	0	0.0	
2018	-12	12	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Benefit Admin Fees and Services costs, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2018	0	-23	0	0.0	1-Sided Adj
Explanation:	Transfer Benefit Admin Fees and Services costs to correct work group				
2018 Total	-12	-11	0	-0.1	
2019	0	-28	0	0.0	1-Sided Adj
Explanation:	Transfer Benefit Admin Fee costs to correct work group				
2019 Total	0	-28	0	0.0	
2020	0	-567	0	0.0	1-Sided Adj
Explanation:	Transfer Benefit Admin Fee costs to correct work group				
2020 Total	0	-567	0	0.0	
2021	0	-115	0	0.0	1-Sided Adj
Explanation:	Transfer Benefit Admin Fee costs to correct work group				
2021 Total	0	-115	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.012

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Benefit Administration Fees and Services Projection
For Years 2022-2024

ASSUMPTIONS			
1. Costs for 2022 based on 2021 actual, 2022-2024 increased by non-labor inflation			
2. Projected non-labor inflation rates are as follows:			
	2022	2023	2024
	4.96%	-0.86%	-0.25%
3. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

Type of Fee	Vendor	Projected		
		2022	2023	2024
Savings Plan Audit	Deloitte	76,887	76,226	76,037
Health & Welfare Plan Audits	Simpson & Simpson	34,095	33,802	33,718
Sempra Stock Fund Fiduciary	Newport Trust	109,487	108,546	108,276
Retirement Plan Consulting	Towers Watson	603,335	598,151	596,665
Savings Plan Admin Fees	T Rowe Price	7,932	10,614	10,453
Passport Unlimited Membership Fees	Passport	-	35,691	-
Total Comp Study for GRC	Towers Watson	175,000	-	-
Printing	Neysnesch	18,833	18,671	18,625
Software Program for Service Recognition	OC Tanner	114,576	119,041	125,728
Employee Address Research	AXA Equitable	178	178	178
Tax	Deloitte Tax	7,164	7,102	7,084
Total Cost		\$ 1,147,487	\$ 1,008,022	\$ 976,764

Beginning of Workpaper
1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Activity Description:

The Professional Development Assistance Program (PDAP) provides reimbursement of tuition for degree and certificate programs that maintain or enhance the skills necessary to perform current or prospective jobs within the company.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on projected participation in program and increases in headcount and cost.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		467	568	664	641	595	0	0	0	
NSE		0	0	0	0	0	661	684	718	
Total		467	568	664	641	595	661	684	718	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	661	684	718	661	684	718
Total		0	0	0	661	684	718	661	684	718
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	661	661	0.0	1-Sided Adj
Explanation: 2022 Educational Assistance Projection						
2022 Total		0	0	661	661	0.0
2023	0	0	684	684	0.0	1-Sided Adj
Explanation: 2023 Educational Assistance Projection						
2023 Total		0	0	684	684	0.0
2024	0	0	718	718	0.0	1-Sided Adj
Explanation: 2024 Educational Assistance Projection						
2024 Total		0	0	718	718	0.0

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	411	516	617	594	595
NSE	0	0	0	0	0
Total	411	516	617	594	595
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	411	516	617	594	595
NSE	0	0	0	0	0
Total	411	516	617	594	595
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	56	52	46	46	0
NSE	0	0	0	0	0
Total	56	52	46	46	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	467	568	664	641	595
NSE	0	0	0	0	0
Total	467	568	664	641	595
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2024 GRC - REVISED
 Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.013

San Diego Gas & Electric
 Educational Assistance Projection
 For Years 2022-2024

ASSUMPTIONS			
1. Future participation based on rate of participation in 2021			
2. Headcount percentage changes are as follows:	2022	2023	2024
	5.61%	4.00%	5.01%
3. Cost per participant based on annualized cost indexed for inflation			
4. Inflation factors are as follows	2022	2023	2024
	4.96%	-0.86%	-0.25%
5. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

Year	Actual	Projected		
	2021	2022	2023	2024
Employees	4,670	4,934	5,131	5,388
Participants	172	182	190	200
Estimated Cost per Participant	3,458	\$ 3,630	\$ 3,599	\$ 3,590
Cost For Year	\$ 594,844	\$ 660,659	\$ 683,773	\$ 717,973

Beginning of Workpaper
1PB000.014 - OTHER BENEFITS - EMERGENCY CARE

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Activity Description:

The backup childcare program provides emergency childcare services when an employee's primary childcare resource is unavailable. This program reduces unplanned absences and work time lost due to breakdowns in childcare arrangements.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are program is projected to be enhanced and future costs are not directly related to prior year costs.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		142	156	158	161	151	0	0	0	
NSE		0	0	0	0	0	192	191	190	
Total		142	156	158	161	151	192	191	190	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	192	191	190	192	191	190
Total		0	0	0	192	191	190	192	191	190
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	192	192	0.0	1-Sided Adj
Explanation: 2022 Emergency Childcare Projection						
2022 Total		0	0	192	192	0.0
2023	0	0	191	191	0.0	1-Sided Adj
Explanation: 2023 Emergency Childcare Projection						
2023 Total		0	0	191	191	0.0
2024	0	0	190	190	0.0	1-Sided Adj
Explanation: 2024 Emergency Childcare Projection						
2024 Total		0	0	190	190	0.0

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	125	142	147	149	151
NSE	0	0	0	0	0
Total	125	142	147	149	151
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	125	142	147	149	151
NSE	0	0	0	0	0
Total	125	142	147	149	151
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	17	14	11	12	0
NSE	0	0	0	0	0
Total	17	14	11	12	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	142	156	158	161	151
NSE	0	0	0	0	0
Total	142	156	158	161	151
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	125	142	147	149	151
NSE	0	0	0	0	0
Total	125	142	147	149	151
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	125	0	0.0	CCTR Transf From 2100-0359.003
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2017 Total	0	125	0	0.0	
2018	0	142	0	0.0	CCTR Transf From 2100-0359.003
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2018 Total	0	142	0	0.0	
2019	0	147	0	0.0	CCTR Transf From 2100-0359.003
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2019 Total	0	147	0	0.0	
2020	0	149	0	0.0	CCTR Transf From 2100-0359.003
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2020 Total	0	149	0	0.0	
2021	0	151	0	0.0	CCTR Transf From 2100-0359.003
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2021 Total	0	151	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.014

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

SDG&E

Wellness and Emergency Child Care Projection
For Years 2022-2024

ASSUMPTIONS			
1. Most costs below are projected based on underlying assumptions for each item labeled below. Costs for 2022-2024 reflect increases for non labor inflation and projected changes in headcount.			
2. Non labor inflation for 2022-2024 are as follows:			
	2022	2023	2024
	4.96%	-0.86%	-0.25%
3. Emergency child care is estimated in increase as follows			
	4.00%	4.00%	4.00%
4. Projected employees by year are as follows:			
	4,934	5,131	5,388
5. Projected increase in flu shot costs are as follows:			
	2.20%	2.20%	2.20%

	Projected		
	2022	2023	2024
Wellness Calendars (1 per employee)	11,709	12,077	12,652
Literature/Brochures, Printed Materials & Graphics (Health Fairs, Safety SD, events)	6,000	5,948	5,934
Health Fairs & Safety Stand Down Events (Org. Requests):		-	-
Wellness Presentations: approx. 14 @ \$475	6,641	6,584	6,568
Chair Massages: 50 @ \$520	26,240	26,015	25,950
Resilience/Mental Health Presentations: approx. 20 @ \$1500	30,000	29,742	29,668
 Health, Safety & Wellness Fair - SDG&E	 65,000	 64,441	 64,281
Annual SDGE Safety Congress x 1/yr (Presenters/workshops) @ \$500/hr x 2	1,070	1,060	1,058
EAP programs			
Health & Wellness training presentations (35 x \$1,100)	35,000	34,699	34,613
Onsite Counseling sessions 14 districts for 2 hrs @ \$425/hr (\$350/hr + \$150 flat travel)	11,900	11,798	11,768
Flu Shots	46,800	47,830	48,882
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings			
Approx. 14 events/yr	8,521	8,448	8,427
Onsite Yoga/Fitness Classes	73,171	72,542	72,362
Occupational Health Nurses (LVN @ \$49/hour and RN @ \$79/hour plus medical supplies)	342,000	339,061	338,219
Incentive prizes/giveaways/misc. prog. expenses \$10 per employee	49,339	51,315	53,883
EOC Wellness Services Support (stress-reducing materials & services)			
(year round fire season) \$100/hr x 8hrs x 10 days	8,000	7,931	7,912
Other-Misc	5,349	5,303	5,290
Weight Watchers	15,877	15,740	15,701
Wellness eLibrary			
Desktop yoga & fitness videos	2,099	2,081	2,076
Desktop fitness videos	2,099	2,081	2,076
Wellness Initiatives			
General Wellbeing: events, benefits/programs, communications, website/platform/app	100,000	350,000	350,000
AYCO Coaching	97,258	101,210	106,347
	944,072	1,195,907	1,203,667
*Back-up & Emergency/Disaster Child Care Program			
SDGE share of Back up & Emergency Childcare Program	192,437	190,783	190,309

Beginning of Workpaper
1PB000.015 - OTHER BENEFITS - MASS TRANSIT

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 1PB000.015 - OTHER BENEFITS - MASS TRANSIT

Activity Description:

This program provides transit subsidies for employees who use public transportation, vanpools and carpools.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as projected costs are based on estimated participation in plan which cannot be projected using other methods.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
		2017	2018	2019	2020	2021	2022	2023	2024	
Years										
	Labor	0	0	0	0	0	0	0	0	
	Non-Labor	95	85	77	38	13	0	0	0	
	NSE	0	0	0	0	0	90	125	131	
	Total	95	85	77	38	13	90	125	131	
	FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 1PB000.015 - OTHER BENEFITS - MASS TRANSIT

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	90	125	131	90	125	131
Total		0	0	0	90	125	131	90	125	131
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	90	90	0.0	1-Sided Adj
Explanation: 2022 Mass Transit Projection						
2022 Total						
	0	0	90	90	0.0	
2023	0	0	125	125	0.0	1-Sided Adj
Explanation: 2023 Mass Transit Projection						
2023 Total						
	0	0	125	125	0.0	
2024	0	0	131	131	0.0	1-Sided Adj
Explanation: 2024 Mass Transit Projection						
2024 Total						
	0	0	131	131	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 1PB000.015 - OTHER BENEFITS - MASS TRANSIT

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	84	77	72	36	13
NSE	0	0	0	0	0
Total	84	77	72	36	13
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	84	77	72	36	13
NSE	0	0	0	0	0
Total	84	77	72	36	13
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	11	8	5	3	0
NSE	0	0	0	0	0
Total	11	8	5	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	95	85	77	38	13
NSE	0	0	0	0	0
Total	95	85	77	38	13
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2024 GRC - REVISED
 Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 1PB000.015 - OTHER BENEFITS - MASS TRANSIT

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.015

San Diego Gas & Electric
 Transportation Subsidy Forecast
 For Years 2022-2024

Assumptions	
1. Transportation subsidy costs projected based on utilization as of January 30, 2020 based on current subsidies and indexed for changes in headcount.	
2. Primary assumptions for projection are as follows:	
# Participants as of 1/30/20	87
Average Monthly Cost/Participant	\$ 76.02
Annualized Average Cost	\$ 912.28
Headcount as of 1/31/20	4,287
3. Monthly cost for 2022	\$ 100.00
4. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901	

Year	Projected		
	2022	2023	2024
Total Employees	4,934	5,131	5,388
Estimated Participants	100	104	109
Cost	\$ 90,115	\$ 124,965	\$ 131,221

Beginning of Workpaper
1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

Activity Description:

Upon retirement, the company gives the employee a retirement gift and hosts a retirement breakfast in recognition of past service and contribution to the company's success .

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chose for projection.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		60	98	55	55	59	0	0	0	
NSE		0	0	0	0	0	55	66	79	
Total		60	98	55	55	59	55	66	79	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	55	66	79	55	66	79
Total		0	0	0	55	66	79	55	66	79
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	55	55	0.0	1-Sided Adj
Explanation: 2022 Retirement Activities Projection						
2022 Total						
	0	0	55	55	0.0	
2023	0	0	66	66	0.0	1-Sided Adj
Explanation: 2023 Retirement Activities Projection						
2023 Total						
	0	0	66	66	0.0	
2024	0	0	79	79	0.0	1-Sided Adj
Explanation: 2024 Retirement Activities Projection						
2024 Total						
	0	0	79	79	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	53	89	51	51	59
NSE	0	0	0	0	0
Total	53	89	51	51	59
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	53	89	51	51	59
NSE	0	0	0	0	0
Total	53	89	51	51	59
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	7	9	4	4	0
NSE	0	0	0	0	0
Total	7	9	4	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	60	98	55	55	59
NSE	0	0	0	0	0
Total	60	98	55	55	59
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	-0.002	0
NSE	0	0	0	0	0
Total	0	0	0	-0.002	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	0	0	0.0	1-Sided Adj
2020 Total	0	0	0	0.0	
2021 Total	0	0	0	0.0	

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.016

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Retirement Activities Projection
For Years 2022-2024

ASSUMPTIONS				
1. Cost for 2022-2024 projected based on 2021 actual cost indexed for non-labor inflation.				
2. Non labor inflation rates are as follows:				
	2021	2022	2023	2024
		4.96%	-0.86%	-0.25%
3. Expected retirements	156	138	168	200
4. Cost per retirement	\$ 379	398	394	393
5. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901				

	Actual	Projected		
	2021	2022	2023	2024
Total Cost	\$ 59,106	55,013	66,237	78,526

Beginning of Workpaper
1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

Activity Description:

Service recognition awards are given to employees on their fifth anniversary and every five years thereafter. Employees select a specific item from a group of awards that vary depending on years of service.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are projected based on estimated employees receiving service awards which cannot be projected using other methods.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		212	103	124	182	104	0	0	0	
NSE		0	0	0	0	0	99	108	126	
Total		212	103	124	182	104	99	108	126	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	99	108	126	99	108	126
Total		0	0	0	99	108	126	99	108	126
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	99	99	0.0	1-Sided Adj
Explanation: 2022 Service Recognition Projection						
2022 Total						
	0	0	99	99	0.0	
2023	0	0	108	108	0.0	1-Sided Adj
Explanation: 2023 Service Recognition Projection						
2023 Total						
	0	0	108	108	0.0	
2024	0	0	126	126	0.0	1-Sided Adj
Explanation: 2024 Service Recognition Projection						
2024 Total						
	0	0	126	126	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	186	93	116	169	104
NSE	0	0	0	0	0
Total	186	93	116	169	104
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	186	93	116	169	104
NSE	0	0	0	0	0
Total	186	93	116	169	104
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	25	9	9	13	0
NSE	0	0	0	0	0
Total	25	9	9	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	212	103	124	182	104
NSE	0	0	0	0	0
Total	212	103	124	182	104
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.017

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Service Award Forecast
For Years 2022-2024

ASSUMPTIONS			
1. Service awards calculated based on estimated number of employees to receive awards based on their current length of service multiplied by estimated cost per award.			
2. Estimated cost per award based on 2022 data provided by OC Tanner each award level indexed for non-labor inflation			
3. Non labor inflation for 2022-2024 are as follows:	2022	2023	2024
	4.96%	-0.86%	-0.25%
4. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	Projected		
	2022	2023	2024
Estimated Recipients			
5 Years of Service	148	263	369
10 Years of Service	129	91	50
15 Years of Service	152	155	156
20 Years of Service	164	193	100
25 Years of Service	50	64	127
30 Years of Service	27	25	38
35 Years of Service	10	9	14
40 Years of Service	18	9	21
45 Years of Service	22	14	23
50 Years of Service	2	1	5
60 Years of Service	-	-	1
Estimated Cost Per Award			
5 Years of Service	\$ 72	\$ 76	\$ 76
10 Years of Service	104	109	109
15 Years of Service	118	124	124
20 Years of Service	142	149	149
25 Years of Service	188	197	197
30 Years of Service	210	221	220
35 Years of Service	261	274	273
40 Years of Service	321	337	336
45 Years of Service	419	440	439
50 Years of Service	515	541	540
60 Years of Service	882	925	923
Budgeted Amount per Type of Award			
5 Years of Service	\$ 10,705	\$ 19,967	\$ 27,944
10 Years of Service	13,445	9,955	5,456
15 Years of Service	18,008	19,274	19,350
20 Years of Service	23,289	28,766	14,868
25 Years of Service	9,400	12,629	24,998
30 Years of Service	5,683	5,523	8,374
35 Years of Service	2,606	2,462	3,820
40 Years of Service	5,780	3,033	7,060
45 Years of Service	9,219	6,158	10,092
50 Years of Service	1,031	541	2,698
60 Years of Service	-	-	923
Total Cost	\$ 99,164	\$ 108,308	\$ 125,583

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2100-0358	000	EMPLOYEE SAVINGS PLAN-RETIREMENT SAVINGS PLAN
2100-0359	000	HEALTH & WELFARE INSURANCE-MEDICAL
2100-0360	000	MISC. EMPLOYEE BENEFITS-BENEFITS ADMIN FEES & SERVICES
2100-0364	000	MGMT/C&T INCENTIVE AWARDS