Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas)
revenue requirement and base rates)
effective January 1, 2028 (U 904-G))

Application No.: A.26-06-014

Exhibit No.: (SCG-16-WP.1)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF LISA G. MCCUE
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

SEPTEMBER 2026

2028 General Rate Case - REVISED

INDEX OF WORKPAPERS

Exhibit SCG-16-WP.1 - COMPENSATION & BENEFITS

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Overall Summary For Exhibit No. SCG-16-WP.1

Area: COMPENSATION & BENEFITS

Witness: Lisa G. McCue

In 2025 $ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
Description	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Non-Shared Services	284,949	247,517	268,774	290,710	300,986	311,483	321,638
Shared Services	0	0	0	0	0	0	0
Total	**284,949**	**247,517**	**268,774**	**290,710**	**300,986**	**311,483**	**321,638**

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS

Witness: Lisa G. McCue

Summary of Non-Shared Services Workpapers:

In 2025 $ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Compensation	109,549	84,702	87,465	90,227	90,227	90,227	90,227
B. Health Benefits	121,697	120,723	135,597	151,112	159,900	168,841	177,492
C. Welfare Benefits	1,635	1,621	1,775	1,937	1,994	2,052	2,111
D. Retirement Plans	46,954	34,312	37,342	40,590	41,979	43,330	44,660
E. Other Benefit Programs	5,114	6,159	6,595	6,844	6,886	7,033	7,148
Total	**284,949**	**247,517**	**268,774**	**290,710**	**300,986**	**311,483**	**321,638**

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS

Witness: Lisa G. McCue

Summary of Non-Shared Services Workpapers:

In 2025 $ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Compensation	109,549	84,702	87,465	90,227	90,227	90,227	90,227
B. Health Benefits	121,697	120,723	135,597	151,112	159,900	168,841	177,492
C. Welfare Benefits	1,635	1,621	1,775	1,937	1,994	2,052	2,111
D. Retirement Plans	46,954	34,312	37,342	40,590	41,979	43,330	44,660
E. Other Benefit Programs	5,114	6,159	6,595	6,844	6,886	7,033	7,148
Total	**284,949**	**247,517**	**268,774**	**290,710**	**300,986**	**311,483**	**321,638**

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Workpaper: VARIOUS

Summary for Category: A. Compensation

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	84,376	87,127	89,878	89,878	89,878	89,878
Non-Labor	109,549	-9	-9	-9	-9	-9	-9
NSE	0	335	347	358	358	358	358
Total	**109,549**	**84,702**	**87,465**	**90,227**	**90,227**	**90,227**	**90,227**
FTE	0.0	0.3	0.3	0.3	0.3	0.3	0.3
Workpapers belonging to this Category:							
2CP000.000 COMPENSATION - VARIABLE PAY (GRC USE ONLY)							
Labor	0	80,841	83,592	86,343	86,343	86,343	86,343
Non-Labor	107,517	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	**107,517**	**80,841**	**83,592**	**86,343**	**86,343**	**86,343**	**86,343**
FTE	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Unit Measure:							
Units	0	0	0	0	0	0	0
2CP000.002 COMPENSATION - SPOT CASH (GRC USE ONLY)							
Labor	0	3,535	3,535	3,535	3,535	3,535	3,535
Non-Labor	1,725	-9	-9	-9	-9	-9	-9
NSE	0	0	0	0	0	0	0
Total	**1,725**	**3,526**	**3,526**	**3,526**	**3,526**	**3,526**	**3,526**
FTE	0.0	0.2	0.2	0.2	0.2	0.2	0.2
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Workpaper: VARIOUS

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2CP000.003 COMPENSATION - SPECIAL RECOGNITION AWARDS							
Labor	0	0	0	0	0	0	0
Non-Labor	307	0	0	0	0	0	0
NSE	0	335	347	358	358	358	358
Total	**307**	**335**	**347**	**358**	**358**	**358**	**358**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper

2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub 1. VARIABLE PAY (GRC USE ONLY)
Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Unit Measure:

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. Short-term incentives have been a part of SoCalGas's total compensation strategy since 1997. The variable pay plans are commonly referred to as the Incentive Compensation Plans ("ICP").

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 payment assumptions which cannot be projected using other methods.

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub 1. VARIABLE PAY (GRC USE ONLY)
Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Unit Measure:

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	80,841	83,592	86,343	86,343	86,343	86,343
Non-Labor	126,496	117,544	118,215	113,084	107,517	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**126,496**	**117,544**	**118,215**	**113,084**	**107,517**	**80,841**	**83,592**	**86,343**	**86,343**	**86,343**	**86,343**
FTE	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 1. VARIABLE PAY (GRC USE ONLY)
Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Unit Measure:

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	80,841	83,592	86,343	86,343	86,343	86,343	80,841	83,592	86,343	86,343	86,343	86,343
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**80,841**	**83,592**	**86,343**	**86,343**	**86,343**	**86,343**	**80,841**	**83,592**	**86,343**	**86,343**	**86,343**	**86,343**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	84,585	0	0	84,585	0.1	0	1-Sided Adj
Explanation:	ICP Forecast 2026						
2026	-3,744	0	0	-3,744	0.0	0	1-Sided Adj
Explanation:	Adjustment due to updated headcount information						
2026 Total	**80,841**	**0**	**0**	**80,841**	**0.1**	0	
2027	87,450	0	0	87,450	0.1	0	1-Sided Adj
Explanation:	ICP Forecast 2027						

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 1. VARIABLE PAY (GRC USE ONLY)
Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Unit Measure:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2027	-3,858	0	0	-3,858	0.0	0	1-Sided Adj
Explanation:	Adjustment due to updated headcount information						
2027 Total	**83,592**	**0**	**0**	**83,592**	**0.1**	0	
2028	90,314	0	0	90,314	0.1	0	1-Sided Adj
Explanation:	ICP Forecast 2028						
2028	-3,971	0	0	-3,971	0.0	0	1-Sided Adj
Explanation:	Adjustment due to updated headcount information						
2028 Total	**86,343**	**0**	**0**	**86,343**	**0.1**	0	
2029	90,314	0	0	90,314	0.1	0	1-Sided Adj
Explanation:	ICP Forecast 2029						
2029	-3,971	0	0	-3,971	0.0	0	1-Sided Adj
Explanation:	Adjustment due to updated headcount information						
2029 Total	**86,343**	**0**	**0**	**86,343**	**0.1**	0	
2030	90,314	0	0	90,314	0.1	0	1-Sided Adj
Explanation:	ICP Forecast 2030						
2030	-3,971	0	0	-3,971	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 1. VARIABLE PAY (GRC USE ONLY)
Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Unit Measure:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation:	Adjustment due to updated headcount information						
2030 Total	**86,343**	**0**	**0**	**86,343**	**0.1**	0	
2031	90,314	0	0	90,314	0.1	0	1-Sided Adj
Explanation:	ICP Forecast 2031						
2031	-3,971	0	0	-3,971	0.0	0	1-Sided Adj
Explanation:	Adjustment due to updated headcount information						
2031 Total	**86,343**	**0**	**0**	**86,343**	**0.1**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 1. VARIABLE PAY (GRC USE ONLY)
Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Unit Measure:

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	104,638	108,928	112,564	110,008	107,517
NSE	0	0	0	0	0
Total	**104,638**	**108,928**	**112,564**	**110,008**	**107,517**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	104,638	108,928	112,564	110,008	107,517
NSE	0	0	0	0	0
Total	**104,638**	**108,928**	**112,564**	**110,008**	**107,517**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 1. VARIABLE PAY (GRC USE ONLY)
Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Unit Measure:

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	21,859	8,616	5,651	3,076	0
NSE	0	0	0	0	0
Total	**21,859**	**8,616**	**5,651**	**3,076**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	126,496	117,544	118,215	113,084	107,517
NSE	0	0	0	0	0
Total	**126,496**	**117,544**	**118,215**	**113,084**	**107,517**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 1. VARIABLE PAY (GRC USE ONLY)
Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	104,638	108,928	112,564	110,008	107,517
NSE	0	0	0	0	0
Total	**104,638**	**108,928**	**112,564**	**110,008**	**107,517**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	104,638	0	0.0	0	1-Sided Adj
Explanation:	Adjust to ICP accrued and paid out. GRID calculates a vacation and sick time amount to all historical labor costs, but in the case of Variable Pay (ICP), vacation and sick time 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 vacation and sick time add-on.					
2021 Total	**0**	**104,638**	**0**	**0.0**	0	
2022	0	108,928	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 1. VARIABLE PAY (GRC USE ONLY)
Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Adjust to ICP accrued and paid out. GRID calculates a vacation and sick time amount to all historical labor costs, but in the case of Variable Pay (ICP), vacation and sick time 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 vacation and sick time add-on.					
2022 Total	**0**	**108,928**	**0**	**0.0**	0	
2023	0	112,564	0	0.0	0	1-Sided Adj
Explanation:	Adjust to ICP accrued and paid out. GRID calculates a vacation and sick time amount to all historical labor costs, but in the case of Variable Pay (ICP), vacation and sick time 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 vacation and sick time add-on.					
2023 Total	**0**	**112,564**	**0**	**0.0**	0	
2024	0	103,760	0	0.0	0	1-Sided Adj
Explanation:	Adjust to ICP accrued and paid out. GRID calculates a vacation and sick time amount to all historical labor costs, but in the case of Variable Pay (ICP), vacation and sick time 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 vacation and sick time add-on.					
2024	0	6,248	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to true-up accrued ICP to actual ICP payout for 2024 plan which occurred in March 2025.					
2024 Total	**0**	**110,008**	**0**	**0.0**	0	
2025	0	107,556	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 1. VARIABLE PAY (GRC USE ONLY)
Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	1-sided adj for this to agree to the accrued liability for 2025, not including SB901 employees. GRID calculates a vacation and sick time amount to all historical labor costs, but in the case of Variable Pay (ICP), vacation and sick time 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 vacation and sick time add-on.					
2025	0	-39	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to true-up accrued ICP to actual ICP payout for 2025 plan which occurred in March 2026.					
2025 Total	**0**	**107,517**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2CP000.000

Southern California Gas Company
ICP Projection
For Years 2026-2031

ASSUMPTIONS

1. ICP calculated at target using the ICP rates effective for 2026 and beyond, including compensation modernization, adjusted for average payout rate for years 2020-2024 (paid in 2021-2025); increases or decreases based on changes in salary and headcount.

	2026	2027	2028	2029	2030	2031
2. Labor inflation for 2026-2031 are as follows:	4.11%	3.88%	3.70%	2.99%	2.93%	2.87%
3. Projected headcount is as follows:						
Executive Headcount	14	14	14	14	14	14
Non Exec Headcount	3,346	3,465	3,585	3,585	3,585	3,585
Union Headcount	3,857	4,121	4,385	4,385	4,385	4,385
Total Headcount	**7,217**	**7,600**	**7,984**	**7,984**	**7,984**	**7,984**
4. Average ICP per executive	$ 286,017	$ 297,115	$ 308,108	$ 317,320	$ 326,618	$ 335,992
5. Average ICP per remaining non represented employees	$ 23,902	$ 24,829	$ 25,748	$ 26,518	$ 27,295	$ 28,078
6. Average ICP per remaining represented employees	$ 47	$ 49	$ 51	$ 53	$ 54	$ 56

7. Includes projection for ICP payable to represented employees that perform duties of of non-represented employees based on prior year payment information
8. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Projected					
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Projected Total ICP Cost						
Executive ICP	$ 4,004,240	$ 4,159,605	$ 4,313,510	$ 4,442,484	$ 4,572,649	$ 4,703,884
Non Executive ICP	79,976,061	86,041,278	92,296,551	95,056,218	97,841,365	100,649,412
Union ICP for Non-Rep Duties	183,028	203,145	224,160	230,862	237,626	244,446
Projected Total ICP Cost $	**$ 84,163,329**	**$ 90,404,028**	**$ 96,834,220**	**$ 99,729,564**	**$ 102,651,640**	**$ 105,597,742**
Projected ICP Costs in 2025 $						
Executive ICP	$ 3,846,163	$ 3,846,163	$ 3,846,163	$ 3,846,163	$ 3,846,163	$ 3,846,163
Non Executive ICP	76,818,808	79,557,745	82,296,682	82,296,682	82,296,682	82,296,682
Union ICP for Non-Rep Duties	175,802	187,838	199,873	199,873	199,873	199,873
Projected ICP Costs in 2025 $	**$ 80,840,773**	**$ 83,591,746**	**$ 86,342,718**	**$ 86,342,718**	**$ 86,342,718**	**$ 86,342,718**

Beginning of Workpaper
2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub 3. SPOT CASH (GRC USE ONLY)
Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Activity Description:

SoCalGas uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SoCalGas 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

Units - 5-YR Average

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub 3. SPOT CASH (GRC USE ONLY)
Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	3,535	3,535	3,535	3,535	3,535	3,535
Non-Labor	3,263	8,079	2,545	2,017	1,725	-9	-9	-9	-9	-9	-9
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**3,263**	**8,079**	**2,545**	**2,017**	**1,725**	**3,526**	**3,526**	**3,526**	**3,526**	**3,526**	**3,526**
FTE	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.2	0.2	0.2	0.2
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 3. SPOT CASH (GRC USE ONLY)
Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	3,535	3,535	3,535	3,535	3,535	3,535	3,535	3,535	3,535	3,535	3,535	3,535
NLbr	3,526	3,526	3,526	3,526	3,526	3,526	-3,535	-3,535	-3,535	-3,535	-3,535	-3,535	-9	-9	-9	-9	-9	-9
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3,526**	**3,526**	**3,526**	**3,526**	**3,526**	**3,526**	**0**	**0**	**0**	**0**	**0**	**0**	**3,526**	**3,526**	**3,526**	**3,526**	**3,526**	**3,526**
FTE	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
2026	3,535	-3,535	0	0	0.1	0	1-Sided Adj
Explanation:	Spot Cash Projection 2026						
2026 Total	**3,535**	**-3,535**	**0**	**0**	**0.1**	0	
2027	3,535	-3,535	0	0	0.1	0	1-Sided Adj
Explanation:	Spot Cash Projection 2027						
2027 Total	**3,535**	**-3,535**	**0**	**0**	**0.1**	0	
2028	3,535	-3,535	0	0	0.1	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 3. SPOT CASH (GRC USE ONLY)
Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
Explanation:	Spot Cash Projection 2028						
2028 Total	**3,535**	**-3,535**	**0**	**0**	**0.1**	0	
2029	3,535	-3,535	0	0	0.1	0	1-Sided Adj
Explanation:	Spot Cash Projection 2029						
2029 Total	**3,535**	**-3,535**	**0**	**0**	**0.1**	0	
2030	3,535	-3,535	0	0	0.1	0	1-Sided Adj
Explanation:	Spot Cash Projection 2030						
2030 Total	**3,535**	**-3,535**	**0**	**0**	**0.1**	0	
2031	3,535	-3,535	0	0	0.1	0	1-Sided Adj
Explanation:	Spot Cash Projection 2031						
2031 Total	**3,535**	**-3,535**	**0**	**0**	**0.1**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 3. SPOT CASH (GRC USE ONLY)
Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	2,699	7,487	2,423	1,962	1,717
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**2,699**	**7,487**	**2,423**	**1,962**	**1,717**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-2,699	-7,487	-2,423	-1,962	-1,717
Non-Labor	2,699	7,487	2,423	1,962	1,725
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**8**
FTE	0.2	0.1	0.1	0.1	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	2,699	7,487	2,423	1,962	1,725
NSE	0	0	0	0	0
Total	**2,699**	**7,487**	**2,423**	**1,962**	**1,725**
FTE	0.2	0.1	0.1	0.1	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 3. SPOT CASH (GRC USE ONLY)
Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	564	592	122	55	0
NSE	0	0	0	0	0
Total	**564**	**592**	**122**	**55**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	3,263	8,079	2,545	2,017	1,725
NSE	0	0	0	0	0
Total	**3,263**	**8,079**	**2,545**	**2,017**	**1,725**
FTE	0.2	0.1	0.1	0.1	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 3. SPOT CASH (GRC USE ONLY)
Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	-2,699	-7,487	-2,423	-1,962	-1,717
Non-Labor	2,699	7,487	2,423	1,962	1,725
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**8**
FTE	0.2	0.1	0.1	0.1	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-2,701	2,699	0	0.1	0	1-Sided Adj
Explanation:	GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Spot Cash Awards , vacation and sick time 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 vacation and sick time add-on.					
2021	2	0	0	0.1	0	1-Sided Adj
Explanation:	Adding Non-Executive Officer costs that were incorrectly charged to SB901.					
2021 Total	**-2,699**	**2,699**	**0**	**0.2**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 3. SPOT CASH (GRC USE ONLY)
Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	-7,487	7,487	0	0.1	0	1-Sided Adj
Explanation:	GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Spot Cash Awards , vacation and sick time 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 vacation and sick time add-on.					
2022 Total	**-7,487**	**7,487**	**0**	**0.1**	0	
2023	-2,423	2,423	0	0.1	0	1-Sided Adj
Explanation:	GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Spot Cash Awards , vacation and sick time 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 vacation and sick time add-on.					
2023 Total	**-2,423**	**2,423**	**0**	**0.1**	0	
2024	-1,962	1,962	0	0.1	0	1-Sided Adj
Explanation:	GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Spot Cash Awards , vacation and sick time 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 vacation and sick time add-on.					
2024 Total	**-1,962**	**1,962**	**0**	**0.1**	0	
2025	8	0	0	0.1	0	1-Sided Adj
Explanation:	Adding Non-Executive Officer costs that were incorrectly charged to SB901.					
2025	-1,725	1,725	0	-0.1	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 3. SPOT CASH (GRC USE ONLY)
Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Spot Cash Awards , vacation and sick time 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 vacation and sick time add-on.					
2025 Total	**-1,717**	**1,725**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2CP000.002

Southern California Gas Company
Spot Cash Projection
For Years 2026-2031

ASSUMPTIONS

1. Spot Cash payments are projected based on a five year average of escalated historical payments.
2. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Average	Projected					
	2021-2025	2026	2027	2028	2029	2030	2031
Total Cost	$ 3,525,811	$ 3,525,811	$ 3,525,811	$ 3,525,811	$ 3,525,811	$ 3,525,811	$ 3,525,811

Beginning of Workpaper
2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub 4. SPECIAL RECOGNITION AWARDS
Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS
Unit Measure: N/A

Activity Description:

SoCalGas uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SoCalGas 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 on changes in headcount, which cannot be modeled using other methods.

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub 4. SPECIAL RECOGNITION AWARDS
Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS
Unit Measure: N/A

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	89	28	32	75	307	0	0	0	0	0	0
NSE	0	0	0	0	0	335	347	358	358	358	358
Total	**89**	**28**	**32**	**75**	**307**	**335**	**347**	**358**	**358**	**358**	**358**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 4. SPECIAL RECOGNITION AWARDS
Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	335	347	358	358	358	358	335	347	358	358	358	358
Total	**0**	**0**	**0**	**0**	**0**	**0**	**335**	**347**	**358**	**358**	**358**	**358**	**335**	**347**	**358**	**358**	**358**	**358**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	335	335	0.0	0	1-Sided Adj
Explanation:	Employee Recognition Projection 2026						
2026 Total	**0**	**0**	**335**	**335**	**0.0**	0	
2027	0	0	347	347	0.0	0	1-Sided Adj
Explanation:	Employee Recognition Projection 2027						
2027 Total	**0**	**0**	**347**	**347**	**0.0**	0	
2028	0	0	358	358	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 4. SPECIAL RECOGNITION AWARDS
Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation:	Employee Recognition Projection 2028						
2028 Total	**0**	**0**	**358**	**358**	**0.0**	0	
2029	0	0	358	358	0.0	0	1-Sided Adj
Explanation:	Employee Recognition Projection 2029						
2029 Total	**0**	**0**	**358**	**358**	**0.0**	0	
2030	0	0	358	358	0.0	0	1-Sided Adj
Explanation:	Employee Recognition Projection 2030						
2030 Total	**0**	**0**	**358**	**358**	**0.0**	0	
2031	0	0	358	358	0.0	0	1-Sided Adj
Explanation:	Employee Recognition Projection 2031						
2031 Total	**0**	**0**	**358**	**358**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 4. SPECIAL RECOGNITION AWARDS
Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	78	26	31	73	307
NSE	0	0	0	0	0
Total	**78**	**26**	**31**	**73**	**307**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	-5	0	0	0	0
NSE	0	0	0	0	0
Total	**-5**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	74	26	31	73	307
NSE	0	0	0	0	0
Total	**74**	**26**	**31**	**73**	**307**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 4. SPECIAL RECOGNITION AWARDS
Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	15	2	2	2	0
NSE	0	0	0	0	0
Total	**15**	**2**	**2**	**2**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	89	28	32	75	307
NSE	0	0	0	0	0
Total	**89**	**28**	**32**	**75**	**307**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 4. SPECIAL RECOGNITION AWARDS
Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	-5	0	0	0	0
NSE	0	0	0	0	0
Total	**-5**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-5	0	0.0	0	1-Sided Adj
Explanation:	Compared GRID reports to 2021 actual pension and benefit costs related to special recognition awards, excluding SB901 costs, and made adjustment to exclude miscellaneous expenses in cost centers that should be classified as Non-GRC costs.					
2021 Total	**0**	**-5**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 4. SPECIAL RECOGNITION AWARDS
Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS
Unit Measure: N/A

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025 Total	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2CP000.003

Southern California Gas Company
Employee Recognition Projection
For Years 2026-2031

ASSUMPTIONS

1. Projection based on $100 for each non executive non union employee.
2. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Projected					
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
# of Employees	3,346	3,465	3,585	3,585	3,585	3,585
Cost per Employee	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00
Total Cost	**$ 334,600**	**$ 346,530**	**$ 358,460**	**$ 358,460**	**$ 358,460**	**$ 358,460**

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Workpaper: VARIOUS

Summary for Category: B. Health Benefits

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0
Non-Labor	121,697	0	0	0	0	0	0
NSE	0	120,723	135,597	151,112	159,900	168,841	177,492
Total	**121,697**	**120,723**	**135,597**	**151,112**	**159,900**	**168,841**	**177,492**
FTE	-1.3	0.0	0.0	0.0	0.0	0.0	0.0
Workpapers belonging to this Category:							
2PB000.000 HEALTH BENEFITS - MEDICAL							
Labor	0	0	0	0	0	0	0
Non-Labor	116,303	0	0	0	0	0	0
NSE	0	114,464	128,890	143,913	152,440	161,104	169,472
Total	**116,303**	**114,464**	**128,890**	**143,913**	**152,440**	**161,104**	**169,472**
FTE	-1.3	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0
2PB000.001 HEALTH BENEFITS - DENTAL							
Labor	0	0	0	0	0	0	0
Non-Labor	3,949	0	0	0	0	0	0
NSE	0	4,334	4,714	5,118	5,322	5,534	5,755
Total	**3,949**	**4,334**	**4,714**	**5,118**	**5,322**	**5,534**	**5,755**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Workpaper: VARIOUS

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2PB000.002 HEALTH BENEFITS - VISION							
Labor	0	0	0	0	0	0	0
Non-Labor	426	0	0	0	0	0	0
NSE	0	466	510	556	578	601	625
Total	**426**	**466**	**510**	**556**	**578**	**601**	**625**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0
2PB000.003 HEALTH BENEFITS - WELLNESS							
Labor	0	0	0	0	0	0	0
Non-Labor	395	0	0	0	0	0	0
NSE	0	1,300	1,316	1,349	1,374	1,405	1,433
Total	**395**	**1,300**	**1,316**	**1,349**	**1,374**	**1,405**	**1,433**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0
2PB000.004 HEALTH BENEFITS - EMP ASSISTANCE PROGRAM							
Labor	0	0	0	0	0	0	0
Non-Labor	624	0	0	0	0	0	0
NSE	0	159	167	176	186	197	207
Total	**624**	**159**	**167**	**176**	**186**	**197**	**207**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2PB000.000 - HEALTH BENEFITS - MEDICAL

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub 1. MEDICAL
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL
Unit Measure:

Activity Description:

SoCalGas 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.

N/A

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub 1. MEDICAL
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL
Unit Measure:

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	111,552	101,934	105,503	112,895	116,303	0	0	0	0	0	0
NSE	0	0	0	0	0	114,464	128,890	143,913	152,440	161,104	169,472
Total	**111,552**	**101,934**	**105,503**	**112,895**	**116,303**	**114,464**	**128,890**	**143,913**	**152,440**	**161,104**	**169,472**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 1. MEDICAL
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL
Unit Measure:

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	114,464	128,890	143,913	152,440	161,104	169,472	114,464	128,890	143,913	152,440	161,104	169,472
Total	**0**	**0**	**0**	**0**	**0**	**0**	**114,464**	**128,890**	**143,913**	**152,440**	**161,104**	**169,472**	**114,464**	**128,890**	**143,913**	**152,440**	**161,104**	**169,472**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	114,464	114,464	0.0	0	1-Sided Adj
Explanation:	Medical Projection 2026						
2026 Total	**0**	**0**	**114,464**	**114,464**	**0.0**	0	
2027	0	0	128,890	128,890	0.0	0	1-Sided Adj
Explanation:	Medical Projection 2027						
2027 Total	**0**	**0**	**128,890**	**128,890**	**0.0**	0	
2028	0	0	143,913	143,913	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 1. MEDICAL
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL
Unit Measure:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation:	Medical Projection 2028						
2028 Total	**0**	**0**	**143,913**	**143,913**	**0.0**	0	
2029	0	0	152,440	152,440	0.0	0	1-Sided Adj
Explanation:	Medical Projection 2029						
2029 Total	**0**	**0**	**152,440**	**152,440**	**0.0**	0	
2030	0	0	161,104	161,104	0.0	0	1-Sided Adj
Explanation:	Medical Projection 2030						
2030 Total	**0**	**0**	**161,104**	**161,104**	**0.0**	0	
2031	0	0	169,472	169,472	0.0	0	1-Sided Adj
Explanation:	Medical Projection 2031						
2031 Total	**0**	**0**	**169,472**	**169,472**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 1. MEDICAL
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL
Unit Measure:

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	3	57	-10	56	223
Non-Labor	91,570	94,717	101,457	111,669	118,092
NSE	0	0	0	0	0
Total	**91,573**	**94,774**	**101,448**	**111,725**	**118,315**
FTE	0.0	0.5	-0.2	0.4	0.4
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-3	-57	10	-56	-223
Non-Labor	706	-255	-997	-1,844	-1,789
NSE	0	0	0	0	0
Total	**703**	**-312**	**-987**	**-1,900**	**-2,012**
FTE	0.1	0.1	0.1	0.1	-1.5
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	92,276	94,462	100,460	109,824	116,303
NSE	0	0	0	0	0
Total	**92,276**	**94,462**	**100,460**	**109,824**	**116,303**
FTE	0.1	0.6	-0.1	0.5	-1.1
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 1. MEDICAL
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL
Unit Measure:

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.1	0.0	0.1	-0.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	19,276	7,472	5,043	3,071	0
NSE	0	0	0	0	0
Total	**19,276**	**7,472**	**5,043**	**3,071**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	111,552	101,934	105,503	112,895	116,303
NSE	0	0	0	0	0
Total	**111,552**	**101,934**	**105,503**	**112,895**	**116,303**
FTE	0.1	0.7	-0.1	0.6	-1.3
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 1. MEDICAL
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	-3	-57	10	-56	-223
Non-Labor	706	-255	-997	-1,844	-1,789
NSE	0	0	0	0	0
Total	**703**	**-312**	**-987**	**-1,900**	**-2,012**
FTE	0.1	0.1	0.1	0.1	-1.5
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-3	3	0	0.1	0	1-Sided Adj
Explanation:	GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Medical costs, vacation and sick time 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 vacation and sick time add-on.					
2021	0	703	0	0.0	0	CCTR Transf From 2200-0005.005
Explanation:	Adjustment to transfer Mental Health costs to Medical.					
2021 Total	**-3**	**706**	**0**	**0.1**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 1. MEDICAL
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	-57	57	0	0.1	0	1-Sided Adj
Explanation:	GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Medical costs, vacation and sick time 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 vacation and sick time add-on.					
2022	0	631	0	0.0	0	CCTR Transf From 2200-0005.005
Explanation:	Adjustment to transfer mental health costs to medical workpaper.					
2022	0	-502	0	0.0	0	CCTR Transf To 2200-0005.004
Explanation:	Adjustment to transfer EAP settlement costs from Medical workpaper to EAP workpaper.					
2022	0	-179	0	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to remove emergency care costs from Medical costs.					
2022	0	-262	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove various miscellaneous costs that were mapped to Medical from GRC costs.					
2022 Total	**-57**	**-255**	**0**	**0.1**	0	
2023	10	10	0	0.1	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 1. MEDICAL
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Medical costs, vacation and sick time 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 vacation and sick time add-on.					
2023	0	-27	0	0.0	0	CCTR Transf From 2200-0005.005
Explanation:	Adjustment to transfer mental health costs to medical workpaper.					
2023	0	-2,419	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to include medical rebates of ($2.34M) with Medical costs, and to remove various miscellaneous costs totaling ($80K) that were mapped to Medical from GRC costs.					
2023	0	179	0	0.0	0	1-Sided Adj
Explanation:	Adjust to remove reversal of topside entry accrual from prior year from medical GRC costs.					
2023	0	-878	0	0.0	0	CCTR Transf To 2200-0005.004
Explanation:	Adjustment to transfer settlement charges from Medical workpaper to EAP workpaper.					
2023	0	-200	0	0.0	0	CCTR Transf To 2200-0005.015
Explanation:	Adjustment to transfer costs related to Benefit Admin Fees to correct workpaper.					
2023	0	2,338	0	0.0	0	1-Sided Adj
Explanation:	Adjustment was made for 2023 Medical rebates however the rebate credit was already included with miscellaneous charges in this workpaper, therefore the adjustment should not have been made.					

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 1. MEDICAL
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	**10**	**-997**	**0**	**0.1**	0	
2024	-56	56	0	0.1	0	1-Sided Adj
Explanation:	GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Medical costs, vacation and sick time 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 vacation and sick time add-on.					
2024	0	-881	0	0.0	0	CCTR Transf To 2200-0005.004
Explanation:	Adjustment to transfer EAP costs for Lyra to the correct workpaper.					
2024	0	-334	0	0.0	0	CCTR Transf To 2200-0005.017
Explanation:	Adjustments to transfer Emergency Care costs to the correct workpaper.					
2024	0	-348	0	0.0	0	CCTR Transf To 2200-0005.015
Explanation:	Adjustment to transfer costs related to Benefit Admin Fees to correct workpaper.					
2024	0	-61	0	0.0	0	CCTR Transf To 2200-0005.003
Explanation:	Adjustment to tranfer costs related to the Wellness group to the correct workpaper.					
2024	0	-5	0	0.0	0	CCTR Transf To 2200-0005.020
Explanation:	Adjustment to transfer costs related to Retirement Activities to the correct workpaper.					

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 1. MEDICAL
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to exclude costs from Medical workpaper as these are not related to GRC costs. Adjustment shows zero due to rounding to thousands.					
2024	0	-18	0	0.0	0	1-Sided Adj
Explanation:	Adjustment for 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2024	0	-252	0	0.0	0	CCTR Transf To 2200-2397.000
Explanation:	Transferring ECS software and maintenance costs to ECS support team.					
2024 Total	**-56**	**-1,844**	**0**	**0.1**	0	
2025	-24	24	0	-0.4	0	1-Sided Adj
Explanation:	GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Medical costs, vacation and sick time 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 vacation and sick time add-on.					
2025	0	-119	0	0.0	0	1-Sided Adj
Explanation:	1-sided adjustment to move costs to Non-GRC as they are posted to Misc benefits and not related to Medical. Mainly related to the following: $(32K) for terminated employee write-offs; $(16K) bank reconciliations and funding adjustments; offset by $151K myinfo/mytime interface postings and $16K CNG fuel tax costs.					

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 1. MEDICAL
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	-19	0	0.0	0	1-Sided Adj
Explanation:	1-sided adjustment to move costs related to Salary to Non-GRC as these costs are not related to health benefits.					
2025	0	-4	0	0.0	0	1-Sided Adj
Explanation:	1-sided adjustment to move to Non-GRC as these costs are cellular stipend costs that should not be included with Medical.					
2025	0	-624	0	0.0	0	CCTR Transf To 2200-0005.004
Explanation:	2-sided adjustment to move costs related to Lyra and CuraLinc to EAP 2PB000.004.					
2025	0	-268	0	0.0	0	CCTR Transf To 2200-0005.017
Explanation:	2-sided adjustment to move costs related to emergency care 2PB000.014.					
2025	0	-314	0	0.0	0	CCTR Transf To 2200-0005.015
Explanation:	2-sided adjustment to move costs related to Wageworks and Cobra admin fees, VREP consulting fees and mailing costs to Benefit Admin Fees 2PB000.012.					
2025	0	-8	0	0.0	0	CCTR Transf To 2200-0005.003
Explanation:	2-sided adjustment to move costs related to Wellness vendors, Premium Core and Personal Best 4U Wellness, to Wellness 2PB000.003.					
2025	0	-29	0	0.0	0	CCTR Transf To 2200-0005.020

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 1. MEDICAL
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	2-sided adjustment to move costs related to retirement celebrations to Retirement Activities 2PB000.016.					
2025	0	-74	0	0.0	0	CCTR Transf To 2200-0005.003
Explanation:	2-sided adjustment to move costs related to wellness group to appropriate workpaper 2PB000.003.					
2025	-1	0	0	-0.1	0	CCTR Transf To 2200-0355.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-CSOO. Workpaper 2200-0355.000; CC 2200-0355.000.					
2025	-5	0	0	-0.1	0	CCTR Transf To 2200-0443.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-GOGD. Workpaper 2GD000.000; CC 2200-0443.000.					
2025	-3	0	0	-0.1	0	CCTR Transf To 2200-0444.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-GOGD. Workpaper 2GD002.000; CC 2200-0444.000.					
2025	-1	0	0	-0.1	0	CCTR Transf To 2200-0516.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-CSOO. Workpaper 2OO008.000; CC 2200-0516.000.					
2025	0	0	0	-0.1	0	CCTR Transf To 2200-0528.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-GOGD. Workpaper 2GD000.000; CC 2200-0528.000.					
2025	-4	0	0	-0.1	0	CCTR Transf To 2200-0550.000

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 1. MEDICAL
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-CSOO. Workpaper 2OO008.000; CC 2200-0550.000.					
2025	-2	0	0	-0.1	0	CCTR Transf To 2200-0600.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-CSOO. Workpaper 2OO008.000; CC 2200-0600.000.					
2025	-3	0	0	-0.1	0	CCTR Transf To 2200-0921.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-CSOO. Workpaper 2OO010.000; CC 2200-0921.000.					
2025	-4	0	0	-0.1	0	CCTR Transf To 2200-2163.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-AGHR. Workpaper 2HR003.000; CC 2200-2163.000.					
2025	-80	0	0	-0.8	0	CCTR Transf To 2200-0407.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-CSOO. Workpaper 2OO000.000; CC 2200-0407.000.					
2025	-54	0	0	0.1	0	CCTR Transf To 2200-0469.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-GOGD. Workpaper 2GD001.000; CC 2200-0469.000.					
2025	-4	0	0	0.1	0	CCTR Transf To 2200-2202.000
Explanation:	Transfer of costs from cost center 2200-0005 to cost center 2200-2202 (workpaper 2AG006.000) where they reside and will be forecasted.					

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 1. MEDICAL
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	-6	0	0	0.1	0	CCTR Transf To 2200-2229.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-GOEN. Workpaper 2EN016.000; CC 2200-2229.000.					
2025	-1	0	0	0.1	0	CCTR Transf To 2200-2345.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-GOEN. Workpaper 2200-2345.000; CC 2200-2345.000.					
2025	-4	0	0	0.1	0	CCTR Transf To 2200-1107.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-GOEN. Workpaper 2EN007.000; CC 2200-1107.000.					
2025	-2	0	0	0.0	0	CCTR Transf To 2200-0253.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-GOGT. Workpaper 2200-0253.000; CC 2200-0253.000.					
2025	-26	0	0	0.0	0	CCTR Transf To 2200-0253.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-GOGT. Workpaper 2200-0253.000; CC 2200-0253.000.					
2025	0	-349	0	0.0	0	CCTR Transf To 2200-2397.000
Explanation:	Transferring ECS software and maintenance costs to ECS support team.					
2025	0	-5	0	0.1	0	CCTR Transf To 2200-2573.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-SMSS. Workpaper 2SS012.000; CC 2200-2573.000.					

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 1. MEDICAL
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	1	0	0.0	0	1-Sided Adj
Explanation:	Adjustment for 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 or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2025 Total	**-223**	**-1,789**	**0**	**-1.5**	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.000

Southern California Gas Company
2028 GRC - REVISED
Non-Shared Service Workpapers

Southern California Gas Company
Medical Insurance Cost Projection
For Years 2026-2031

ASSUMPTIONS

	Enrollment	Projected					
	Jan-26	2026	2027	2028	2029	2030	2031
1. Total headcount based on projections for 2026 plus estimated increases or decreases each year.	8,043	7,565	7,966	8,369	8,369	8,369	8,369
2. Projected adjusted non-represented actives headcount is as follows:	3,446	3,360	3,479	3,599	3,599	3,599	3,599
3. Projected adjusted represented actives headcount is as follows:	4,181	3,857	4,121	4,385	4,385	4,385	4,385
4. Projected adjusted non-represented headcount on leave eligible for coverage is as follows:	72	58	61	64	64	64	64
5. Projected adjusted represented headcount on leave eligible for coverage is as follows:	344	290	305	321	321	321	321
6. Participation is based on the enrollment for each plan or waived coverage, for active or on leave and represented status (union or non union), and coverage level as a percentage of the total enrollment as of January 2026 for the 2026-2031 forecast.							
7. "Annual Employer Share of Premium" (b) for 2026 reflect actual premiums net of employee contributions.							
8. Increases in medical premium "Annual Employer Share of Premium" (b) for 2027-2031 are based on the health care trend assumptions provided by WTW, a certified actuarial firm.		6.75%	6.50%	6.25%	6.00%	5.75%	5.25%
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 WTW. 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 2026 credit is based on credits taken through February 2026.							
10. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).							

			(a) Participants								(b) Annual Employer Share of Premium						(a) x (b) = Total ER Premium					
	Plan	Coverage	ADPR	(a1) % of Enroll	Participants						Rates						Projected					
Carrier / Type	Code	Type	Jan-26	Adj. Total	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Non Union-Active (SEU15FT and SEU15PT)																						
Anthem																						
HMO Select	H011	EE only*	129	3.74%	126	130	135	135	135	135	$ 8,882.47	$ 9,459.83	$ 10,051.07	$ 10,654.13	$ 11,266.75	$ 11,858.25	$ 1,119,191	$ 1,229,778	$ 1,356,894	$ 1,438,308	$ 1,521,011	$ 1,600,864
HMO Select	H011	EE + SP*	52	1.51%	51	53	54	54	54	54	$ 19,541.45	$ 20,811.65	$ 22,112.38	$ 23,439.12	$ 24,786.87	$ 26,088.18	$ 996,614	$ 1,103,017	$ 1,194,088	$ 1,265,712	$ 1,338,491	$ 1,408,762
HMO Select	H011	EE + CH*	46	1.33%	45	46	48	48	48	48	$ 15,974.06	$ 17,012.37	$ 18,075.65	$ 19,160.19	$ 20,261.90	$ 21,325.65	$ 718,833	$ 782,569	$ 867,631	$ 919,689	$ 972,571	$ 1,023,631
HMO Select	H011	EE + Family*	156	4.53%	152	158	163	163	163	163	$ 27,519.43	$ 29,308.19	$ 31,139.95	$ 33,008.35	$ 34,906.33	$ 36,738.91	$ 4,182,953	$ 4,630,694	$ 5,075,813	$ 5,380,361	$ 5,689,732	$ 5,988,443
HMO-Blue CA Care	H015	EE only*	40	1.16%	39	40	42	42	42	42	$ 8,902.80	$ 9,481.48	$ 10,074.07	$ 10,678.52	$ 11,292.53	$ 11,885.39	$ 347,209	$ 379,259	$ 423,111	$ 448,498	$ 474,286	$ 499,186
HMO-Blue CA Care	H015	EE + SP*	21	0.61%	20	21	22	22	22	22	$ 19,586.34	$ 20,859.45	$ 22,163.17	$ 23,492.96	$ 24,843.80	$ 26,148.10	$ 391,727	$ 438,048	$ 487,590	$ 516,845	$ 546,564	$ 575,258
HMO-Blue CA Care	H015	EE + CH*	18	0.52%	18	18	19	19	19	19	$ 16,011.90	$ 17,052.67	$ 18,118.47	$ 19,205.57	$ 20,309.89	$ 21,376.16	$ 288,214	$ 306,948	$ 344,251	$ 364,906	$ 385,888	$ 406,147
HMO-Blue CA Care	H015	EE + Family*	42	1.22%	41	42	44	44	44	44	$ 27,584.01	$ 29,376.97	$ 31,213.03	$ 33,085.81	$ 34,988.25	$ 36,825.13	$ 1,130,944	$ 1,233,833	$ 1,373,373	$ 1,455,776	$ 1,539,483	$ 1,620,306
Health Care Plus	H017	EE only*	290	8.42%	283	293	303	303	303	303	$ 9,045.60	$ 9,633.56	$ 10,235.66	$ 10,849.80	$ 11,473.67	$ 12,076.03	$ 2,559,905	$ 2,822,634	$ 3,101,406	$ 3,287,490	$ 3,476,521	$ 3,659,038
Health Care Plus	H017	EE + SP*	145	4.21%	141	146	151	151	151	151	$ 19,900.32	$ 21,193.84	$ 22,518.46	$ 23,869.56	$ 25,242.06	$ 26,567.27	$ 2,805,945	$ 3,094,301	$ 3,400,287	$ 3,604,304	$ 3,811,552	$ 4,011,658
Health Care Plus	H017	EE + CH*	72	2.09%	70	73	75	75	75	75	$ 16,179.96	$ 17,231.66	$ 18,308.64	$ 19,407.15	$ 20,523.07	$ 21,600.53	$ 1,132,597	$ 1,257,911	$ 1,373,148	$ 1,455,537	$ 1,539,230	$ 1,620,039
Health Care Plus	H017	EE + Family*	286	8.30%	279	289	299	299	299	299	$ 27,926.28	$ 29,741.49	$ 31,600.33	$ 33,496.35	$ 35,422.39	$ 37,282.07	$ 7,791,432	$ 8,595,290	$ 9,448,499	$ 10,015,409	$ 10,591,295	$ 11,147,338
Health Care Plus Contribution		EE only*	290	8.42%	283	293	303	303	303	303	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 283,000	$ 293,000	$ 303,000	$ 303,000	$ 303,000	$ 303,000
Health Care Plus Contribution		EE + SP*	145	4.21%	141	146	151	151	151	151	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 282,000	$ 292,000	$ 302,000	$ 302,000	$ 302,000	$ 302,000
Health Care Plus Contribution		EE + CH*	72	2.09%	70	73	75	75	75	75	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 140,000	$ 146,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Health Care Plus Contribution		EE + Family*	286	8.30%	279	289	299	299	299	299	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 558,000	$ 578,000	$ 598,000	$ 598,000	$ 598,000	$ 598,000
Health Care Plus - Part-Time	H017	EE only*	2	0.06%	2	2	2	2	2	2	$ 9,045.59	$ 9,633.55	$ 10,235.65	$ 10,849.79	$ 11,473.65	$ 12,076.02	$ 18,091	$ 19,267	$ 20,471	$ 21,700	$ 22,947	$ 24,152
Health Care Plus Cont PT	H017	EE only*	2	0.06%	2	2	2	2	2	2	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Anthem PPO	H044	EE only*	2	0.06%	2	2	2	2	2	2	$ 9,071.64	$ 9,661.30	$ 10,265.13	$ 10,881.04	$ 11,506.69	$ 12,110.80	$ 18,143	$ 19,323	$ 20,530	$ 21,762	$ 23,013	$ 24,222
Anthem PPO	H044	EE + SP*	3	0.09%	3	3	3	3	3	3	$ 19,957.44	$ 21,254.67	$ 22,583.09	$ 23,938.08	$ 25,314.52	$ 26,643.53	$ 59,872	$ 63,764	$ 67,749	$ 71,814	$ 75,944	$ 79,931
Anthem PPO	H044	EE + CH*	1	0.03%	1	1	1	1	1	1	$ 16,232.76	$ 17,287.89	$ 18,368.38	$ 19,470.49	$ 20,590.04	$ 21,671.02	$ 16,233	$ 17,288	$ 18,368	$ 19,470	$ 20,590	$ 21,671
Anthem PPO	H044	EE + Family*	3	0.09%	3	3	3	3	3	3	$ 28,013.76	$ 29,834.65	$ 31,699.32	$ 33,601.28	$ 35,533.35	$ 37,398.85	$ 84,041	$ 89,504	$ 95,098	$ 100,804	$ 106,600	$ 112,197
Total Blue Cross			1,308	37.96%	1,276	1,320	1,366	1,366	1,366	1,366							$ 24,926,946	$ 27,394,429	$ 30,023,288	$ 31,743,385	$ 33,490,717	$ 35,177,842
Kaiser																						
HMO	H018	EE only*	560	16.25%	546	565	585	585	585	585	$ 7,399.32	$ 7,880.28	$ 8,372.79	$ 8,875.16	$ 9,385.48	$ 9,878.22	$ 4,040,029	$ 4,452,356	$ 4,898,084	$ 5,191,969	$ 5,490,507	$ 5,778,759
HMO	H018	EE + SP*	213	6.18%	208	215	222	222	222	222	$ 16,278.48	$ 17,336.58	$ 18,420.12	$ 19,525.32	$ 20,648.03	$ 21,732.05	$ 3,385,924	$ 3,727,365	$ 4,089,266	$ 4,334,622	$ 4,583,863	$ 4,824,516
HMO	H018	EE + CH*	208	6.04%	203	210	217	217	217	217	$ 13,304.28	$ 14,169.06	$ 15,054.62	$ 15,957.90	$ 16,875.48	$ 17,761.44	$ 2,700,769	$ 2,975,502	$ 3,266,853	$ 3,462,865	$ 3,661,979	$ 3,854,233
HMO	H018	EE + Family*	727	21.10%	708	735	760	760	760	760	$ 22,921.68	$ 24,411.59	$ 25,937.31	$ 27,493.55	$ 29,074.43	$ 30,600.84	$ 16,228,549	$ 17,942,518	$ 19,712,358	$ 20,895,100	$ 22,096,568	$ 23,256,638
HMO - Part-Time	H018	EE + Family*	1	0.03%	1	1	1	1	1	1	$ 16,771.97	$ 17,862.15	$ 18,978.53	$ 20,117.24	$ 21,273.98	$ 22,390.87	$ 16,772	$ 17,862	$ 18,979	$ 20,117	$ 21,274	$ 22,391
Total Kaiser			1,709	49.59%	1,666	1,726	1,785	1,785	1,785	1,785							$ 26,372,043	$ 29,115,603	$ 31,985,540	$ 33,904,673	$ 35,854,191	$ 37,736,536
Waives			426	12.36%	415	430	445	445	445	445	$ 1,560.00	$ 1,560.00	$ 1,560.00	$ 1,560.00	$ 1,560.00	$ 1,560.00	$ 647,400	$ 670,800	$ 694,200	$ 694,200	$ 694,200	$ 694,200
Employees Not Covered			3	0.09%	3	3	3	3	3	3												
Total Non Union Active			**3,446**	**100.00%**	**3,360**	**3,479**	**3,599**	**3,599**	**3,599**	**3,599**							**$ 51,946,389**	**$ 57,180,832**	**$ 62,703,028**	**$ 66,342,258**	**$ 70,039,108**	**$ 73,608,579**

Southern California Gas Company
2028 GRC - REVISED
Non-Shared Service Workpapers

Carrier / Type	Plan Code	Coverage Type	(a) Participants: ADPR Jan-26	(a1) % of Enroll Adj. Total	Participants 2026	2027	2028	2029	2030	2031	(b) Annual Employer Share of Premium: Rates 2026	2027	2028	2029	2030	2031	(a) x (b) = Total ER Premium: Projected 2026	2027	2028	2029	2030	2031
Non Union - Leave																						
Anthem																						
HMO-Select	H011	EE only*	3	4.17%	2	3	3	3	3	3	$ 8,882.47	$ 9,459.83	$ 10,051.07	$ 10,654.13	$ 11,266.75	$ 11,858.25	$ 17,765	$ 28,379	$ 30,153	$ 31,962	$ 33,800	$ 35,575
HMO-Select	H011	EE + SP*	1	1.39%	1	1	1	1	1	1	$ 19,541.45	$ 20,811.65	$ 22,112.38	$ 23,439.12	$ 24,786.87	$ 26,088.18	$ 19,541	$ 20,812	$ 22,112	$ 23,439	$ 24,787	$ 26,088
HMO-Select	H011	EE + CH*	1	1.39%	1	1	1	1	1	1	$ 15,974.06	$ 17,012.37	$ 18,075.65	$ 19,160.19	$ 20,261.90	$ 21,325.65	$ 15,974	$ 17,012	$ 18,076	$ 19,160	$ 20,262	$ 21,326
HMO-Select	H011	EE + Family*	6	8.33%	5	5	5	5	5	5	$ 27,519.43	$ 29,308.19	$ 31,139.95	$ 33,008.35	$ 34,906.33	$ 36,738.91	$ 137,597	$ 146,541	$ 155,700	$ 165,042	$ 174,532	$ 183,695
HMO-Blue CA Care	H015	EE + Family*	2	2.78%	2	2	2	2	2	2	$ 27,584.01	$ 29,376.97	$ 31,213.03	$ 33,085.81	$ 34,988.25	$ 36,825.13	$ 55,168	$ 58,754	$ 62,426	$ 66,172	$ 69,976	$ 73,650
Health Care Plus	H017	EE only*	5	6.94%	4	4	4	4	4	4	$ 9,045.60	$ 9,633.56	$ 10,235.66	$ 10,849.80	$ 11,473.67	$ 12,076.03	$ 36,182	$ 38,534	$ 40,943	$ 43,399	$ 45,895	$ 48,304
Health Care Plus	H017	EE + SP*	1	1.39%	1	1	1	1	1	1	$ 19,900.32	$ 21,193.84	$ 22,518.46	$ 23,869.56	$ 25,242.06	$ 26,567.27	$ 19,900	$ 21,194	$ 22,518	$ 23,870	$ 25,242	$ 26,567
Health Care Plus	H017	EE + CH*	5	6.94%	4	4	4	4	4	4	$ 16,179.96	$ 17,231.66	$ 18,308.64	$ 19,407.15	$ 20,523.07	$ 21,600.53	$ 64,720	$ 68,927	$ 73,235	$ 77,629	$ 82,092	$ 86,402
Health Care Plus	H017	EE + Family*	3	4.17%	2	3	3	3	3	3	$ 27,926.28	$ 29,741.49	$ 31,600.33	$ 33,496.35	$ 35,422.39	$ 37,282.07	$ 55,853	$ 89,224	$ 94,801	$ 100,489	$ 106,267	$ 111,846
Health Care Plus Contribution		EE only*	5		4	4	4	4	4	4	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000
Health Care Plus Contribution		EE + SP*	1		1	1	1	1	1	1	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Health Care Plus Contribution		EE + CH*	5		4	4	4	4	4	4	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
Health Care Plus Contribution		EE + Family*	3		2	3	3	3	3	3	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 4,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Total Blue Cross			27	37.50%	22	24	24	24	24	24							$ 440,701	$ 509,378	$ 539,964	$ 571,162	$ 602,853	$ 633,453
Kaiser																						
HMO	H018	EE only*	7	9.72%	6	6	6	6	6	6	$ 7,399.32	$ 7,880.28	$ 8,372.79	$ 8,875.16	$ 9,385.48	$ 9,878.22	$ 44,396	$ 47,282	$ 50,237	$ 53,251	$ 56,313	$ 59,269
HMO	H018	EE + SP*	2	2.78%	2	2	2	2	2	2	$ 16,278.48	$ 17,336.58	$ 18,420.12	$ 19,525.32	$ 20,648.03	$ 21,732.05	$ 32,557	$ 34,673	$ 36,840	$ 39,051	$ 41,296	$ 43,464
HMO	H018	EE + CH*	4	5.56%	3	3	4	4	4	4	$ 13,304.28	$ 14,169.06	$ 15,054.62	$ 15,957.90	$ 16,875.48	$ 17,761.44	$ 39,913	$ 42,507	$ 60,218	$ 63,832	$ 67,502	$ 71,046
HMO	H018	EE + Family*	17	23.61%	13	13	15	15	15	15	$ 22,921.68	$ 24,411.59	$ 25,937.31	$ 27,493.55	$ 29,074.43	$ 30,600.84	$ 297,982	$ 317,351	$ 389,060	$ 412,403	$ 436,116	$ 459,013
Total Kaiser			30	41.67%	24	24	27	27	27	27							$ 414,848	$ 441,813	$ 536,355	$ 568,537	$ 601,227	$ 632,792
Waives			15	20.83%	12	13	13	13	13	13	$ 1,560.00	$ 1,560.00	$ 1,560.00	$ 1,560.00	$ 1,560.00	$ 1,560.00	$ 18,720	$ 20,280	$ 20,280	$ 20,280	$ 20,280	$ 20,280
Total Non Union Leave			**72**	**100.00%**	**58**	**61**	**64**	**64**	**64**	**64**							**$ 874,268**	**$ 971,470**	**$ 1,096,599**	**$ 1,159,978**	**$ 1,224,361**	**$ 1,286,525**
Total Non Union			**3,518**		**3,418**	**3,540**	**3,663**	**3,663**	**3,663**	**3,663**							**$ 52,820,657**	**$ 58,152,303**	**$ 63,799,627**	**$ 67,502,236**	**$ 71,263,469**	**$ 74,895,103**
Union-Active (SCGFT and SCGPT)																						
Anthem																						
HMO Select	H011	EE only*	119	2.85%	110	117	125	125	125	125	$ 9,096.19	$ 9,687.45	$ 10,292.91	$ 10,910.49	$ 11,537.84	$ 12,143.58	$ 1,000,581	$ 1,133,431	$ 1,286,614	$ 1,363,811	$ 1,442,230	$ 1,517,947
HMO Select	H011	EE + SP*	49	1.17%	45	48	51	51	51	51	$ 20,011.31	$ 21,312.05	$ 22,644.05	$ 24,002.69	$ 25,382.85	$ 26,715.45	$ 900,509	$ 1,022,978	$ 1,154,847	$ 1,224,137	$ 1,294,525	$ 1,362,488
HMO Select	H011	EE + CH*	46	1.10%	42	45	48	48	48	48	$ 16,367.76	$ 17,431.66	$ 18,521.14	$ 19,632.41	$ 20,761.27	$ 21,851.24	$ 687,446	$ 784,425	$ 889,015	$ 942,356	$ 996,541	$ 1,048,859
HMO Select	H011	EE + Family*	134	3.20%	124	132	141	141	141	141	$ 28,192.19	$ 30,024.68	$ 31,901.23	$ 33,815.30	$ 35,759.68	$ 37,637.06	$ 3,495,832	$ 3,963,258	$ 4,498,073	$ 4,767,957	$ 5,042,115	$ 5,306,826
HMO Select-Part Time	H011	EE only*	14	0.33%	13	14	15	15	15	15	$ 9,096.19	$ 9,687.45	$ 10,292.91	$ 10,910.49	$ 11,537.84	$ 12,143.58	$ 118,251	$ 135,624	$ 154,394	$ 163,657	$ 173,068	$ 182,154
HMO-Blue CA Care	H015	EE only*	99	2.37%	91	98	104	104	104	104	$ 8,933.94	$ 9,514.65	$ 10,109.31	$ 10,715.87	$ 11,332.03	$ 11,926.96	$ 812,989	$ 932,435	$ 1,051,368	$ 1,114,450	$ 1,178,531	$ 1,240,404
HMO-Blue CA Care	H015	EE + SP*	51	1.22%	47	50	53	53	53	53	$ 19,654.92	$ 20,932.49	$ 22,240.77	$ 23,575.22	$ 24,930.79	$ 26,239.66	$ 923,781	$ 1,046,624	$ 1,178,761	$ 1,249,486	$ 1,321,332	$ 1,390,702
HMO-Blue CA Care	H015	EE + CH*	39	0.93%	36	38	41	41	41	41	$ 16,076.43	$ 17,121.40	$ 18,191.49	$ 19,282.97	$ 20,391.75	$ 21,462.31	$ 578,751	$ 650,613	$ 745,851	$ 790,602	$ 836,062	$ 879,955
HMO-Blue CA Care	H015	EE + Family*	53	1.27%	49	52	56	56	56	56	$ 27,690.03	$ 29,489.88	$ 31,333.00	$ 33,212.98	$ 35,122.73	$ 36,966.67	$ 1,356,811	$ 1,533,474	$ 1,754,648	$ 1,859,927	$ 1,966,873	$ 2,070,133
HMO-Blue CA Care - Part-Time	H015	EE only*	6	0.14%	6	6	6	6	6	6	$ 8,933.94	$ 9,514.65	$ 10,109.31	$ 10,715.87	$ 11,332.03	$ 11,926.96	$ 53,604	$ 57,088	$ 60,656	$ 64,295	$ 67,992	$ 71,562
HMO-Blue CA Care - Part-Time	H015	EE + SP*	1	0.02%	1	1	1	1	1	1	$ 8,933.94	$ 9,514.65	$ 10,109.31	$ 10,715.87	$ 11,332.03	$ 11,926.96	$ 8,934	$ 9,515	$ 10,109	$ 10,716	$ 11,332	$ 11,927
HMO-Blue CA Care - Part-Time	H015	EE + CH*	1	0.02%	1	1	1	1	1	1	$ 8,933.94	$ 9,514.65	$ 10,109.31	$ 10,715.87	$ 11,332.03	$ 11,926.96	$ 8,934	$ 9,515	$ 10,109	$ 10,716	$ 11,332	$ 11,927
Health Care Plus	H013	EE only*	168	4.02%	155	166	176	176	176	176	$ 9,604.56	$ 10,228.86	$ 10,868.16	$ 11,520.25	$ 12,182.66	$ 12,822.25	$ 1,488,707	$ 1,697,990	$ 1,912,796	$ 2,027,564	$ 2,144,149	$ 2,256,717
Health Care Plus	H013	EE + SP*	71	1.70%	65	70	74	74	74	74	$ 21,172.80	$ 22,549.03	$ 23,958.35	$ 25,395.85	$ 26,856.11	$ 28,266.05	$ 1,376,232	$ 1,578,432	$ 1,772,918	$ 1,879,293	$ 1,987,352	$ 2,091,688
Health Care Plus	H013	EE + CH*	52	1.24%	48	51	55	55	55	55	$ 17,359.92	$ 18,488.31	$ 19,643.83	$ 20,822.46	$ 22,019.76	$ 23,175.79	$ 833,276	$ 942,904	$ 1,080,411	$ 1,145,236	$ 1,211,087	$ 1,274,669
Health Care Plus	H013	EE + Family*	205	4.90%	189	202	215	215	215	215	$ 29,825.76	$ 31,764.43	$ 33,749.71	$ 35,774.69	$ 37,831.74	$ 39,817.91	$ 5,637,069	$ 6,416,416	$ 7,256,188	$ 7,691,559	$ 8,133,824	$ 8,560,850
Health Care Plus Contribution		EE only*	168		155	166	176	176	176	176	$ 500.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 77,500	$ 166,000	$ 176,000	$ 176,000	$ 176,000	$ 176,000
Health Care Plus Contribution		EE + SP*	71		65	70	74	74	74	74	$ 1,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 65,000	$ 140,000	$ 148,000	$ 148,000	$ 148,000	$ 148,000
Health Care Plus Contribution		EE + CH*	52		48	51	55	55	55	55	$ 1,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 48,000	$ 102,000	$ 110,000	$ 110,000	$ 110,000	$ 110,000
Health Care Plus Contribution		EE + Family*	205		189	202	215	215	215	215	$ 1,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 189,000	$ 404,000	$ 430,000	$ 430,000	$ 430,000	$ 430,000
Anthem PPO	H014	EE only*	8	0.19%	7	8	8	8	8	8	$ 9,070.92	$ 9,660.53	$ 10,264.31	$ 10,880.17	$ 11,505.78	$ 12,109.84	$ 63,496	$ 77,284	$ 82,115	$ 87,041	$ 92,046	$ 96,879
Anthem PPO	H014	EE + SP*	6	0.14%	6	6	6	6	6	6	$ 19,956.00	$ 21,253.14	$ 22,581.46	$ 23,936.35	$ 25,312.69	$ 26,641.61	$ 119,736	$ 127,519	$ 135,489	$ 143,618	$ 151,876	$ 159,850
Anthem PPO	H014	EE + CH*	4	0.10%	4	4	4	4	4	4	$ 16,322.76	$ 17,383.74	$ 18,470.22	$ 19,578.44	$ 20,704.20	$ 21,791.17	$ 65,291	$ 69,535	$ 73,881	$ 78,314	$ 82,817	$ 87,165
Anthem PPO	H014	EE + Family*	21	0.50%	19	21	22	22	22	22	$ 28,114.32	$ 29,941.75	$ 31,813.11	$ 33,721.90	$ 35,660.91	$ 37,533.10	$ 534,172	$ 628,777	$ 699,888	$ 741,882	$ 784,540	$ 825,728
Total Blue Cross			1,147	27.43%	1,058	1,130	1,202	1,202	1,202	1,202							$ 20,443,902	$ 23,629,838	$ 26,672,130	$ 28,220,618	$ 29,793,623	$ 31,312,428
Kaiser																						
HMO	013M	EE only*	818	19.56%	755	806	858	858	858	858	$ 7,786.92	$ 8,293.07	$ 8,811.39	$ 9,340.07	$ 9,877.12	$ 10,395.67	$ 5,879,125	$ 6,684,214	$ 7,560,170	$ 8,013,780	$ 8,474,572	$ 8,919,487
HMO	013M	EE + SP*	295	7.06%	272	291	309	309	309	309	$ 17,131.20	$ 18,244.73	$ 19,385.02	$ 20,548.12	$ 21,729.64	$ 22,870.45	$ 4,659,686	$ 5,309,216	$ 5,989,972	$ 6,349,371	$ 6,714,459	$ 7,066,969
HMO	013M	EE + CH*	361	8.63%	333	356	379	379	379	379	$ 14,011.20	$ 14,921.93	$ 15,854.55	$ 16,805.82	$ 17,772.16	$ 18,705.19	$ 4,665,730	$ 5,312,206	$ 6,008,874	$ 6,369,406	$ 6,735,647	$ 7,089,269
HMO	013M	EE + Family*	1,046	25.02%	964	1,031	1,098	1,098	1,098	1,098	$ 24,133.56	$ 25,702.24	$ 27,308.63	$ 28,947.15	$ 30,611.61	$ 32,218.72	$ 23,264,752	$ 26,499,011	$ 29,984,877	$ 31,783,970	$ 33,611,548	$ 35,376,155
HMO-Part Time	013M	EE only*	83	1.99%	77	82	87	87	87	87	$ 7,786.92	$ 8,293.07	$ 8,811.39	$ 9,340.07	$ 9,877.12	$ 10,395.67	$ 599,593	$ 680,032	$ 766,591	$ 812,586	$ 859,310	$ 904,424
HMO-Part Time	013M	EE + CH*	3	0.07%	3	3	3	3	3	3	$ 7,786.92	$ 8,293.07	$ 8,811.39	$ 9,340.07	$ 9,877.12	$ 10,395.67	$ 23,361	$ 24,879	$ 26,434	$ 28,020	$ 29,631	$ 31,187
Total Kaiser			2,606	62.33%	2,404	2,569	2,734	2,734	2,734	2,734							$ 39,092,246	$ 44,509,558	$ 50,336,918	$ 53,357,133	$ 56,425,168	$ 59,387,490
Employees Not Covered			428	10.24%	395	422	449	449	449	449							$ -	$ -	$ -	$ -	$ -	$ -
Total Union Active			**4,181**	**100.00%**	**3,857**	**4,121**	**4,385**	**4,385**	**4,385**	**4,385**							**$ 59,536,148**	**$ 68,139,396**	**$ 77,009,048**	**$ 81,577,751**	**$ 86,218,791**	**$ 90,699,918**

Southern California Gas Company
2028 GRC - REVISED
Non-Shared Service Workpapers

Carrier / Type	Plan Code	Coverage Type	(a) Participants: ADPR Jan-26	(a1) % of Enroll Adj. Total	Participants 2026	2027	2028	2029	2030	2031	(b) Annual Employer Share of Premium: Rates 2026	2027	2028	2029	2030	2031	(a) x (b) = Total ER Premium: Projected 2026	2027	2028	2029	2030	2031
Union - Leave																						
Anthem																						
HMO Select	H011	EE only*	8	2.33%	7	7	7	7	7	7	$ 9,096.19	$ 9,687.45	$ 10,292.91	$ 10,910.49	$ 11,537.84	$ 12,143.58	$ 63,673	$ 67,812	$ 72,050	$ 76,373	$ 80,765	$ 85,005
HMO Select	H011	EE + SP*	2	0.58%	2	2	2	2	2	2	$ 20,011.31	$ 21,312.05	$ 22,644.05	$ 24,002.69	$ 25,382.85	$ 26,715.45	$ 40,023	$ 42,624	$ 45,288	$ 48,005	$ 50,766	$ 53,431
HMO Select	H011	EE + CH*	4	1.16%	3	4	4	4	4	4	$ 16,367.76	$ 17,431.66	$ 18,521.14	$ 19,632.41	$ 20,761.27	$ 21,851.24	$ 49,103	$ 69,727	$ 74,085	$ 78,530	$ 83,045	$ 87,405
HMO Select	H011	EE + Family*	10	2.91%	8	9	9	9	9	9	$ 28,192.19	$ 30,024.68	$ 31,901.23	$ 33,815.30	$ 35,759.68	$ 37,637.06	$ 225,538	$ 270,222	$ 287,111	$ 304,338	$ 321,837	$ 338,734
HMO Select-Part Time	H011	EE only*	1	0.29%	1	1	1	1	1	1	$ 9,096.19	$ 9,687.45	$ 10,292.91	$ 10,910.49	$ 11,537.84	$ 12,143.58	$ 9,096	$ 9,687	$ 10,293	$ 10,910	$ 11,538	$ 12,144
HMO-Blue CA Care	H015	EE only*	14	4.07%	12	12	13	13	13	13	$ 8,933.94	$ 9,514.65	$ 10,109.31	$ 10,715.87	$ 11,332.03	$ 11,926.96	$ 107,207	$ 114,176	$ 131,421	$ 139,306	$ 147,316	$ 155,051
HMO-Blue CA Care	H015	EE + SP*	3	0.87%	3	3	3	3	3	3	$ 19,654.92	$ 20,932.49	$ 22,240.77	$ 23,575.22	$ 24,930.79	$ 26,239.66	$ 58,965	$ 62,797	$ 66,722	$ 70,726	$ 74,792	$ 78,719
HMO-Blue CA Care	H015	EE + CH*	5	1.45%	4	4	5	5	5	5	$ 16,076.43	$ 17,121.40	$ 18,191.49	$ 19,282.97	$ 20,391.75	$ 21,462.31	$ 64,306	$ 68,486	$ 90,957	$ 96,415	$ 101,959	$ 107,312
HMO-Blue CA Care	H015	EE + Family*	8	2.33%	7	7	7	7	7	7	$ 27,690.03	$ 29,489.88	$ 31,333.00	$ 33,212.98	$ 35,122.73	$ 36,966.67	$ 193,830	$ 206,429	$ 219,331	$ 232,491	$ 245,859	$ 258,767
Health Care Plus	H013	EE only*	13	3.78%	11	12	12	12	12	12	$ 9,604.56	$ 10,228.86	$ 10,868.16	$ 11,520.25	$ 12,182.66	$ 12,822.25	$ 105,650	$ 122,746	$ 130,418	$ 138,243	$ 146,192	$ 153,867
Health Care Plus	H013	EE + SP*	2	0.58%	2	2	2	2	2	2	$ 21,172.80	$ 22,549.03	$ 23,958.35	$ 25,395.85	$ 26,856.11	$ 28,266.05	$ 42,346	$ 45,098	$ 47,917	$ 50,792	$ 53,712	$ 56,532
Health Care Plus	H013	EE + CH*	5	1.45%	4	4	5	5	5	5	$ 17,359.92	$ 18,488.31	$ 19,643.83	$ 20,822.46	$ 22,019.76	$ 23,175.79	$ 69,440	$ 73,953	$ 98,219	$ 104,112	$ 110,099	$ 115,879
Health Care Plus	H013	EE + Family*	20	5.81%	17	18	19	19	19	19	$ 29,825.76	$ 31,764.43	$ 33,749.71	$ 35,774.69	$ 37,831.74	$ 39,817.91	$ 507,038	$ 571,760	$ 641,245	$ 679,719	$ 718,803	$ 756,540
Health Care Plus Contribution		EE only*	13		11	12	12	12	12	12	$ 500.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 5,500	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000
Health Care Plus Contribution		EE + SP*	2		2	2	2	2	2	2	$ 1,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000
Health Care Plus Contribution		EE + CH*	5		4	4	5	5	5	5	$ 1,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 4,000	$ 8,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Health Care Plus Contribution		EE + Family*	20		17	18	19	19	19	19	$ 1,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 17,000	$ 36,000	$ 38,000	$ 38,000	$ 38,000	$ 38,000
Out-of-Area	H014	EE only*	1	0.29%	1	1	1	1	1	1	$ 9,070.92	$ 9,660.53	$ 10,264.31	$ 10,880.17	$ 11,505.78	$ 12,109.84	$ 9,071	$ 9,661	$ 10,264	$ 10,880	$ 11,506	$ 12,110
Total Blue Cross			96	27.91%	82	86	90	90	90	90							$ 1,573,785	$ 1,795,178	$ 1,989,321	$ 2,104,841	$ 2,222,189	$ 2,335,494
Kaiser																						
HMO	013M	EE only*	60	17.44%	51	53	56	56	56	56	$ 7,786.92	$ 8,293.07	$ 8,811.39	$ 9,340.07	$ 9,877.12	$ 10,395.67	$ 397,133	$ 439,533	$ 493,438	$ 523,044	$ 553,119	$ 582,158
HMO	013M	EE + SP*	26	7.56%	22	23	24	24	24	24	$ 17,131.20	$ 18,244.73	$ 19,385.02	$ 20,548.12	$ 21,729.64	$ 22,870.45	$ 376,886	$ 419,629	$ 465,241	$ 493,155	$ 521,511	$ 548,891
HMO	013M	EE + CH*	35	10.17%	30	31	33	33	33	33	$ 14,011.20	$ 14,921.93	$ 15,854.55	$ 16,805.82	$ 17,772.16	$ 18,705.19	$ 420,336	$ 462,580	$ 523,200	$ 554,592	$ 586,481	$ 617,271
HMO	013M	EE + Family*	80	23.26%	67	71	75	75	75	75	$ 24,133.56	$ 25,702.24	$ 27,308.63	$ 28,947.15	$ 30,611.61	$ 32,218.72	$ 1,616,949	$ 1,824,859	$ 2,048,147	$ 2,171,036	$ 2,295,871	$ 2,416,404
HMO-Part Time	013M	EE only*	4	1.16%	3	4	4	4	4	4	$ 7,786.92	$ 8,293.07	$ 8,811.39	$ 9,340.07	$ 9,877.12	$ 10,395.67	$ 23,361	$ 33,172	$ 35,246	$ 37,360	$ 39,508	$ 41,583
Total Kaiser			205	59.59%	173	182	192	192	192	192							$ 2,834,665	$ 3,179,773	$ 3,565,271	$ 3,779,187	$ 3,996,491	$ 4,206,307
Waives *(N/A for Union)*			-	0.00%	-	-	-	-	-	-							$ -	$ -	$ -	$ -	$ -	$ -
Leaves Not Covered			43	12.50%	35	37	39	39	39	39												
Total Union Leave			**344**	**100.00%**	**290**	**305**	**321**	**321**	**321**	**321**							**$ 4,408,450**	**$ 4,974,951**	**$ 5,554,593**	**$ 5,884,028**	**$ 6,218,680**	**$ 6,541,800**
					-	-	-	-	-	-												
Total Union			**4,525**		**4,147**	**4,426**	**4,706**	**4,706**	**4,706**	**4,706**							**$ 63,944,598**	**$ 73,114,347**	**$ 82,563,640**	**$ 87,461,779**	**$ 92,437,471**	**$ 97,241,718**
Retiree Shift				**$ (2,226,537)**													$ (2,301,683)	$ (2,376,488)	$ (2,450,753)	$ (2,524,276)	$ (2,596,849)	$ (2,665,016)
Grand Total			**8,043**		**7,565**	**7,966**	**8,369**	**8,369**	**8,369**	**8,369**							**$ 114,463,572**	**$ 128,890,162**	**$ 143,912,514**	**$ 152,439,738**	**$ 161,104,091**	**$ 169,471,806**

* EE - employee
* SP - spouse
* CH - child (children)

Beginning of Workpaper
2PB000.001 - HEALTH BENEFITS - DENTAL

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub 2. DENTAL
Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL
Unit Measure:

Activity Description:

SoCalGas offers two dental plans to its employees and their eligible dependents: Delta Dental Plan and MetLife Dental Plan.

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 dental insured premiums, self-insured premium equivalents, and headcount, which cannot be projected using other methods.

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub 2. DENTAL
Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL
Unit Measure:

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	4,733	4,146	3,943	4,093	3,949	0	0	0	0	0	0
NSE	0	0	0	0	0	4,334	4,714	5,118	5,322	5,534	5,755
Total	**4,733**	**4,146**	**3,943**	**4,093**	**3,949**	**4,334**	**4,714**	**5,118**	**5,322**	**5,534**	**5,755**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 2. DENTAL
Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL
Unit Measure:

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	4,334	4,714	5,118	5,322	5,534	5,755	4,334	4,714	5,118	5,322	5,534	5,755
Total	**0**	**0**	**0**	**0**	**0**	**0**	**4,334**	**4,714**	**5,118**	**5,322**	**5,534**	**5,755**	**4,334**	**4,714**	**5,118**	**5,322**	**5,534**	**5,755**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	4,334	4,334	0.0	0	1-Sided Adj
Explanation:	Dental Projection 2026						
2026 Total	**0**	**0**	**4,334**	**4,334**	**0.0**	0	
2027	0	0	4,714	4,714	0.0	0	1-Sided Adj
Explanation:	Dental Projection 2027						
2027 Total	**0**	**0**	**4,714**	**4,714**	**0.0**	0	
2028	0	0	5,118	5,118	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 2. DENTAL
Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL
Unit Measure:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation:	Dental Projection 2028						
2028 Total	**0**	**0**	**5,118**	**5,118**	**0.0**	0	
2029	0	0	5,322	5,322	0.0	0	1-Sided Adj
Explanation:	Dental Projection 2029						
2029 Total	**0**	**0**	**5,322**	**5,322**	**0.0**	0	
2030	0	0	5,534	5,534	0.0	0	1-Sided Adj
Explanation:	Dental Projection 2030						
2030 Total	**0**	**0**	**5,534**	**5,534**	**0.0**	0	
2031	0	0	5,755	5,755	0.0	0	1-Sided Adj
Explanation:	Dental Projection 2031						
2031 Total	**0**	**0**	**5,755**	**5,755**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 2. DENTAL
Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL
Unit Measure:

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	3,915	3,843	3,754	3,982	3,949
NSE	0	0	0	0	0
Total	**3,915**	**3,843**	**3,754**	**3,982**	**3,949**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	-1	0	0	0
NSE	0	0	0	0	0
Total	**0**	**-1**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	3,915	3,842	3,754	3,982	3,949
NSE	0	0	0	0	0
Total	**3,915**	**3,842**	**3,754**	**3,982**	**3,949**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 2. DENTAL
Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL
Unit Measure:

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	818	304	188	111	0
NSE	0	0	0	0	0
Total	**818**	**304**	**188**	**111**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	4,733	4,146	3,943	4,093	3,949
NSE	0	0	0	0	0
Total	**4,733**	**4,146**	**3,943**	**4,093**	**3,949**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 2. DENTAL
Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	-0.616	0	0	0
NSE	0	0	0	0	0
Total	**0**	**-0.616**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022	0	-1	0	0.0	0	1-Sided Adj

Explanation: Adjustment for 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

2022 Total	**0**	**-1**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 2. DENTAL
Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025 Total	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.001

Southern California Gas Company
2028 GRC - REVISED
Non-Shared Service Workpapers

Southern California Gas Company
Dental Insurance Cost Projection
For Years 2026-2031

ASSUMPTIONS

	Enrollment	Projected					
	Jan-26	2026	2027	2028	2029	2030	2031
1. Total headcount based on projections for 2026 plus estimated increases or decreases each year.	8,043	7,565	7,966	8,369	8,369	8,369	8,369
2. Projected adjusted non-represented actives headcount is as follows:	3,446	3,360	3,479	3,599	3,599	3,599	3,599
3. Projected adjusted represented actives headcount is as follows:	4,181	3,857	4,121	4,385	4,385	4,385	4,385
4. Projected adjusted non-represented headcount on leave eligible for coverage is as follows:	72	58	61	64	64	64	64
5. Projected adjusted represented headcount on leave eligible for coverage is as follows:	344	290	305	321	321	321	321
6. Participation is based on the enrollment for each plan or waived coverage, for active or on leave and represented status (union or non union), and coverage level as a percentage of the total enrollment as of January 2026 for the 2026-2031 forecast.							
7. "Annual Employer Share of Premium" (b) for 2026 reflect actual premiums net of employee contributions.							
8. Increases in medical premium "Annual Employer Share of Premium" (b) for 2027-2031 are based on the health care trend assumptions provided by WTW, a certified actuarial firm.		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
9. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).							

			(a) Participants									(b) Annual Employer Share of Premium						(a) x (b) = Total ER Premium					
				(a1)	(a1) * (1)																		
	Plan	Coverage	ADPR	% of Enroll	Participants							Rates						Projected					
Carrier / Type	Code	Level	Jan-26	Total	2026	2027	2028	2029	2030	2031		2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Non Union-Active (SEU15FT and SEU15PT)																							
Delta																							
Delta Dental	D001	EE only*	895	25.97%	873	904	935	935	935	935		$ 440.74	$ 458.37	$ 476.70	$ 495.77	$ 515.60	$ 536.22	$ 384,614	$ 414,201	$ 445,540	$ 463,361	$ 481,896	$ 501,172
Delta Dental	D001	EE + SP*	443	12.86%	432	447	463	463	463	463		$ 969.70	$ 1,008.48	$ 1,048.82	$ 1,090.78	$ 1,134.41	$ 1,179.78	$ 418,855	$ 451,076	$ 485,204	$ 504,612	$ 524,797	$ 545,788
Delta Dental	D001	EE + CH*	333	9.66%	325	336	348	348	348	348		$ 793.44	$ 825.18	$ 858.18	$ 892.51	$ 928.21	$ 965.34	$ 257,622	$ 277,439	$ 298,431	$ 310,368	$ 322,783	$ 335,694
Delta Dental	D001	EE + Family*	1,307	37.93%	1,274	1,320	1,365	1,365	1,365	1,365		$ 1,366.46	$ 1,421.12	$ 1,477.97	$ 1,537.09	$ 1,598.57	$ 1,662.51	$ 1,741,397	$ 1,875,356	$ 2,017,246	$ 2,097,935	$ 2,181,853	$ 2,269,127
Total Delta			2,978	86.42%	2,904	3,007	3,110	3,110	3,110	3,110								$ 2,802,488	$ 3,018,072	$ 3,246,421	$ 3,376,276	$ 3,511,329	$ 3,651,781
MetLife Dental																							
MetLife Dental	D010	EE only*	109	3.16%	106	110	114	114	114	114		$ 135.60	$ 141.02	$ 146.66	$ 152.53	$ 158.63	$ 164.98	$ 14,412	$ 15,520	$ 16,694	$ 17,362	$ 18,057	$ 18,779
MetLife Dental	D010	EE + SP*	32	0.93%	31	32	33	33	33	33		$ 244.08	$ 253.84	$ 264.00	$ 274.56	$ 285.54	$ 296.96	$ 7,616	$ 8,201	$ 8,822	$ 9,175	$ 9,542	$ 9,924
MetLife Dental	D010	EE + CH*	24	0.70%	23	24	25	25	25	25		$ 284.76	$ 296.15	$ 308.00	$ 320.32	$ 333.13	$ 346.45	$ 6,664	$ 7,176	$ 7,719	$ 8,028	$ 8,349	$ 8,683
MetLife Dental	D010	EE + Family*	81	2.35%	79	82	85	85	85	85		$ 367.56	$ 382.26	$ 397.55	$ 413.46	$ 429.99	$ 447.19	$ 29,029	$ 31,262	$ 33,628	$ 34,973	$ 36,372	$ 37,827
Total MetLife Dental			246	7.14%	240	248	257	257	257	257								$ 57,721	$ 62,159	$ 66,863	$ 69,538	$ 72,320	$ 75,213
Waived Coverage			216	6.27%	211	218	226	226	226	226		$ 72.00	$ 72.00	$ 72.00	$ 72.00	$ 72.00	$ 72.00	$ 15,164	$ 15,702	$ 16,241	$ 16,241	$ 16,241	$ 16,241
Total Non Union Active			**3,446**	**100.00%**	**3,360**	**3,479**	**3,599**	**3,599**	**3,599**	**3,599**								**$ 2,875,373**	**$ 3,095,933**	**$ 3,329,525**	**$ 3,462,055**	**$ 3,599,890**	**$ 3,743,235**
Non Union-Leave																							
Delta																							
Delta Dental	D001	EE only*	16	22.22%	13	14	14	14	14	14		$ 440.74	$ 458.37	$ 476.70	$ 495.77	$ 515.60	$ 536.22	$ 5,730	$ 6,417	$ 6,674	$ 6,941	$ 7,218	$ 7,507
Delta Dental	D001	EE + SP*	6	8.33%	5	5	5	5	5	5		$ 969.70	$ 1,008.48	$ 1,048.82	$ 1,090.78	$ 1,134.41	$ 1,179.78	$ 4,848	$ 5,042	$ 5,244	$ 5,454	$ 5,672	$ 5,899
Delta Dental	D001	EE + CH*	9	12.50%	7	8	8	8	8	8		$ 793.44	$ 825.18	$ 858.18	$ 892.51	$ 928.21	$ 965.34	$ 5,554	$ 6,601	$ 6,865	$ 7,140	$ 7,426	$ 7,723
Delta Dental	D001	EE + Family*	29	40.28%	24	25	26	26	26	26		$ 1,366.46	$ 1,421.12	$ 1,477.97	$ 1,537.09	$ 1,598.57	$ 1,662.51	$ 32,795	$ 35,528	$ 38,427	$ 39,964	$ 41,563	$ 43,225
Total Delta			60	83.33%	49	52	53	53	53	53								$ 48,927	$ 53,588	$ 57,210	$ 59,499	$ 61,879	$ 64,354
MetLife Dental																							
MetLife Dental	D010	EE only*	2	2.78%	2	2	2	2	2	2		$ 135.60	$ 141.02	$ 146.66	$ 152.53	$ 158.63	$ 164.98	$ 271	$ 282	$ 293	$ 305	$ 317	$ 330
MetLife Dental	D010	EE + SP*	1	1.39%	1	1	1	1	1	1		$ 244.08	$ 253.84	$ 264.00	$ 274.56	$ 285.54	$ 296.96	$ 244	$ 254	$ 264	$ 275	$ 286	$ 297
MetLife Dental	D010	EE + Family*	1	1.39%	1	1	1	1	1	1		$ 367.56	$ 382.26	$ 397.55	$ 413.46	$ 429.99	$ 447.19	$ 368	$ 382	$ 398	$ 413	$ 430	$ 447
Total MetLife Dental			4	5.56%	4	4	4	4	4	4								$ 883	$ 918	$ 955	$ 993	$ 1,033	$ 1,074
Waived Coverage			8	11.11%	5	5	7	7	7	7		$ 72.00	$ 72.00	$ 72.00	$ 72.00	$ 72.00	$ 72.00	$ 392	$ 344	$ 512	$ 512	$ 512	$ 512
Total NonUnion Leave			**72**	**100.00%**	**58**	**61**	**64**	**64**	**64**	**64**								**$ 49,810**	**$ 54,506**	**$ 58,165**	**$ 60,492**	**$ 62,912**	**$ 65,428**
Total Non-Union			**3,518**		**3,418**	**3,540**	**3,663**	**3,663**	**3,663**	**3,663**								**$ 2,925,183**	**$ 3,150,439**	**$ 3,387,690**	**$ 3,522,547**	**$ 3,662,802**	**$ 3,808,663**

Southern California Gas Company
2028 GRC - REVISED
Non-Shared Service Workpapers

			(a) Participants							(b) Annual Employer Share of Premium						(a) x (b) = Total ER Premium					
				(a1)	(a1) * (1)																
	Plan	Coverage	ADPR	% of Enroll	Participants					Rates						Projected					
Carrier / Type	Code	Level	Jan-26	Total	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
			-																			
Union-Active (SCGFT and SCGPT)																						
Delta																						
Delta Dental	D005	EE only*	1,028	24.59%	947	1,013	1,076	1,076	1,076	1,076	$ 199.92	$ 207.92	$ 216.23	$ 224.88	$ 233.88	$ 243.23	$ 189,324	$ 210,620	$ 232,667	$ 241,974	$ 251,653	$ 261,719
Delta Dental	D005	EE + SP*	418	10.00%	386	412	438	438	438	438	$ 359.88	$ 374.28	$ 389.25	$ 404.82	$ 421.01	$ 437.85	$ 138,914	$ 154,201	$ 170,490	$ 177,309	$ 184,402	$ 191,778
Delta Dental	D005	EE + CH*	473	11.31%	436	466	496	496	496	496	$ 419.88	$ 436.68	$ 454.14	$ 472.31	$ 491.20	$ 510.85	$ 183,068	$ 203,491	$ 225,255	$ 234,265	$ 243,635	$ 253,381
Delta Dental	D005	EE + Family*	1,350	32.29%	1,245	1,331	1,417	1,417	1,417	1,417	$ 489.72	$ 509.31	$ 529.68	$ 550.87	$ 572.90	$ 595.82	$ 609,701	$ 677,890	$ 750,558	$ 780,581	$ 811,804	$ 844,276
Total Delta			3,269	78.19%	3,014	3,222	3,427	3,427	3,427	3,427							$ 1,121,007	$ 1,246,202	$ 1,378,970	$ 1,434,129	$ 1,491,494	$ 1,551,154
MetLife Dental																						
MetLife Dental	D011	EE only*	239	5.72%	221	237	252	252	252	252	$ 199.92	$ 207.92	$ 216.23	$ 224.88	$ 233.88	$ 243.23	$ 44,182	$ 49,276	$ 54,491	$ 56,670	$ 58,937	$ 61,295
MetLife Dental	D011	EE + SP*	77	1.84%	71	76	81	81	81	81	$ 359.88	$ 374.28	$ 389.25	$ 404.82	$ 421.01	$ 437.85	$ 25,551	$ 28,445	$ 31,529	$ 32,790	$ 34,102	$ 35,466
MetLife Dental	D011	EE + CH*	43	1.03%	40	42	45	45	45	45	$ 419.88	$ 436.68	$ 454.14	$ 472.31	$ 491.20	$ 510.85	$ 16,795	$ 18,340	$ 20,436	$ 21,254	$ 22,104	$ 22,988
MetLife Dental	D011	EE + Family*	176	4.21%	162	173	185	185	185	185	$ 489.72	$ 509.31	$ 529.68	$ 550.87	$ 572.90	$ 595.82	$ 79,335	$ 88,110	$ 97,991	$ 101,911	$ 105,987	$ 110,227
MetLife Dental-PT	D011	EE only*	105	2.51%	97	103	110	110	110	110	$ 199.92	$ 207.92	$ 216.23	$ 224.88	$ 233.88	$ 243.23	$ 19,392	$ 21,415	$ 23,786	$ 24,737	$ 25,727	$ 26,756
MetLife Dental-PT	D011	EE + SP*	6	0.14%	6	6	6	6	6	6	$ 199.92	$ 207.92	$ 216.23	$ 224.88	$ 233.88	$ 243.23	$ 1,200	$ 1,248	$ 1,297	$ 1,349	$ 1,403	$ 1,459
MetLife Dental-PT	D011	EE + CH*	11	0.26%	10	11	12	12	12	12	$ 199.92	$ 207.92	$ 216.23	$ 224.88	$ 233.88	$ 243.23	$ 1,999	$ 2,287	$ 2,595	$ 2,699	$ 2,807	$ 2,919
MetLife Dental-PT	D011	EE + Family*	4	0.10%	4	4	4	4	4	4	$ 199.92	$ 207.92	$ 216.23	$ 224.88	$ 233.88	$ 243.23	$ 800	$ 832	$ 865	$ 900	$ 936	$ 973
Total MetLife Dental			661	15.81%	611	652	695	695	695	695							$ 189,254	$ 209,953	$ 232,990	$ 242,310	$ 252,003	$ 262,083
Employees Not Covered			251	6.00%	232	247	263	263	263	263							$ -	$ -	$ -	$ -	$ -	$ -
Total Union Active			**4,181**	**100.00%**	**3,857**	**4,121**	**4,385**	**4,385**	**4,385**	**4,385**							**$ 1,310,261**	**$ 1,456,155**	**$ 1,611,960**	**$ 1,676,439**	**$ 1,743,497**	**$ 1,813,237**
Union-Leave																						
Delta																						
Delta Dental	D005	EE only*	81	23.55%	68	72	76	76	76	76	$ 199.92	$ 207.92	$ 216.23	$ 224.88	$ 233.88	$ 243.23	$ 13,652	$ 14,932	$ 16,344	$ 16,998	$ 17,678	$ 18,385
Delta Dental	D005	EE + SP*	27	7.85%	23	24	25	25	25	25	$ 359.88	$ 374.28	$ 389.25	$ 404.82	$ 421.01	$ 437.85	$ 8,191	$ 8,960	$ 9,807	$ 10,199	$ 10,607	$ 11,032
Delta Dental	D005	EE + CH*	43	12.50%	36	38	40	40	40	40	$ 419.88	$ 436.68	$ 454.14	$ 472.31	$ 491.20	$ 510.85	$ 15,221	$ 16,648	$ 18,222	$ 18,951	$ 19,709	$ 20,498
Delta Dental	D005	EE + Family*	105	30.52%	89	93	98	98	98	98	$ 489.72	$ 509.31	$ 529.68	$ 550.87	$ 572.90	$ 595.82	$ 43,349	$ 47,415	$ 51,898	$ 53,974	$ 56,133	$ 58,378
Total Delta			256	74.42%	216	227	239	239	239	239							$ 80,413	$ 87,955	$ 96,271	$ 100,122	$ 104,127	$ 108,293
MetLife																						
MetLife Dental	D011	EE only*	21	6.10%	18	19	20	20	20	20	$ 199.92	$ 207.92	$ 216.23	$ 224.88	$ 233.88	$ 243.23	$ 3,539	$ 3,871	$ 4,237	$ 4,407	$ 4,583	$ 4,766
MetLife Dental	D011	EE + SP*	11	3.20%	9	10	10	10	10	10	$ 359.88	$ 374.28	$ 389.25	$ 404.82	$ 421.01	$ 437.85	$ 3,337	$ 3,650	$ 3,995	$ 4,155	$ 4,321	$ 4,494
MetLife Dental	D011	EE + CH*	7	2.03%	6	6	7	7	7	7	$ 419.88	$ 436.68	$ 454.14	$ 472.31	$ 491.20	$ 510.85	$ 2,478	$ 2,710	$ 2,966	$ 3,085	$ 3,209	$ 3,337
MetLife Dental	D011	EE + Family*	18	5.23%	15	16	17	17	17	17	$ 489.72	$ 509.31	$ 529.68	$ 550.87	$ 572.90	$ 595.82	$ 7,431	$ 8,128	$ 8,897	$ 9,253	$ 9,623	$ 10,008
MetLife Dental-PT	D011	EE only*	7	2.03%	6	6	7	7	7	7	$ 199.92	$ 207.92	$ 216.23	$ 224.88	$ 233.88	$ 243.23	$ 1,180	$ 1,290	$ 1,412	$ 1,469	$ 1,528	$ 1,589
MetLife Dental-PT	D011	EE + SP*	1	0.29%	1	1	1	1	1	1	$ 199.92	$ 207.92	$ 216.23	$ 224.88	$ 233.88	$ 243.23	$ 169	$ 184	$ 202	$ 210	$ 218	$ 227
Total MetLife Dental			65	18.90%	55	58	61	61	61	61							$ 18,134	$ 19,833	$ 21,709	$ 22,579	$ 23,482	$ 24,421
Waived Coverage - N/A for Union			-	0.00%	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employees Not Covered			23	6.69%	19	20	21	21	21	21												
Total Union Leave			**344**	**100.00%**	**290**	**305**	**321**	**321**	**321**	**321**							**$ 98,547**	**$ 107,788**	**$ 117,980**	**$ 122,701**	**$ 127,609**	**$ 132,714**
Total Union			**4,525**		**4,147**	**4,426**	**4,706**	**4,706**	**4,706**	**4,706**							**$ 1,408,808**	**$ 1,563,943**	**$ 1,729,940**	**$ 1,799,140**	**$ 1,871,106**	**$ 1,945,951**
Grand Total			**8,043**		**7,565**	**7,966**	**8,369**	**8,369**	**8,369**	**8,369**							**$ 4,333,991**	**$ 4,714,382**	**$ 5,117,630**	**$ 5,321,687**	**$ 5,533,908**	**$ 5,754,614**

* EE - employee
* SP - spouse
* CH - child (children)

Beginning of Workpaper
2PB000.002 - HEALTH BENEFITS - VISION

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub 3. VISION
Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION
Unit Measure: N/A

Activity Description:

SoCalGas offers employees vision coverage under the Vision Service Plan (VSP), and for represented employees only, the MetLife Premier Vision Plan. 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 projected costs are based on estimated vision insured premiums and self-insured premium equivalents, and changes in employee headcount, which cannot be projected using other methods.

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub 3. VISION
Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION
Unit Measure: N/A

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	574	490	366	472	426	0	0	0	0	0	0
NSE	0	0	0	0	0	466	510	556	578	601	625
Total	**574**	**490**	**366**	**472**	**426**	**466**	**510**	**556**	**578**	**601**	**625**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 3. VISION
Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	466	510	556	578	601	625	466	510	556	578	601	625
Total	**0**	**0**	**0**	**0**	**0**	**0**	**466**	**510**	**556**	**578**	**601**	**625**	**466**	**510**	**556**	**578**	**601**	**625**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	466	466	0.0	0	1-Sided Adj
Explanation:	Vision Projection 2026						
2026 Total	**0**	**0**	**466**	**466**	**0.0**	0	
2027	0	0	510	510	0.0	0	1-Sided Adj
Explanation:	Vision Projection 2027						
2027 Total	**0**	**0**	**510**	**510**	**0.0**	0	
2028	0	0	556	556	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 3. VISION
Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	Vision Projection 2028						
2028 Total	**0**	**0**	**556**	**556**	**0.0**	0	
2029	0	0	578	578	0.0	0	1-Sided Adj
Explanation:	Vision Projection 2029						
2029 Total	**0**	**0**	**578**	**578**	**0.0**	0	
2030	0	0	601	601	0.0	0	1-Sided Adj
Explanation:	Vision Projection 2030						
2030 Total	**0**	**0**	**601**	**601**	**0.0**	0	
2031	0	0	625	625	0.0	0	1-Sided Adj
Explanation:	Vision Projection 2031						
2031 Total	**0**	**0**	**625**	**625**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 3. VISION
Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	475	454	349	459	426
NSE	0	0	0	0	0
Total	**475**	**454**	**349**	**459**	**426**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	475	454	349	459	426
NSE	0	0	0	0	0
Total	**475**	**454**	**349**	**459**	**426**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 3. VISION
Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	99	36	18	13	0
NSE	0	0	0	0	0
Total	**99**	**36**	**18**	**13**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	574	490	366	472	426
NSE	0	0	0	0	0
Total	**574**	**490**	**366**	**472**	**426**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 3. VISION
Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
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
Units	0	0	0	0	0

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.002

Southern California Gas Company
2028 GRC - REVISED
Non-Shared Service Workpapers

Southern California Gas Company
Vision Insurance Cost Projection
For Years 2026-2031

ASSUMPTIONS

	Enrollment	Projected					
	Jan-26	2026	2027	2028	2029	2030	2031
1. Total headcount based on projections for 2026 plus estimated increases or decreases each year.	8,043	7,565	7,966	8,369	8,369	8,369	8,369
2. Projected adjusted non-represented actives headcount is as follows:	3,446	3,360	3,479	3,599	3,599	3,599	3,599
3. Projected adjusted represented actives headcount is as follows:	4,181	3,857	4,121	4,385	4,385	4,385	4,385
4. Projected adjusted non-represented headcount on leave eligible for coverage is as follows:	72	58	61	64	64	64	64
5. Projected adjusted represented headcount on leave eligible for coverage is as follows:	344	290	305	321	321	321	321
6. Participation is based on the enrollment for each plan or waived coverage, for active or on leave and represented status (union or non union), and coverage level as a percentage of the total enrollment as of January 2026 for the 2026-2031 forecast.							
7. "Annual Employer Share of Premium" (b) for 2026 reflect actual premiums net of employee contributions.							
8. Increases in medical premium "Annual Employer Share of Premium" (b) for 2027-2031 are based on the health care trend assumptions provided by WTW, a certified actuarial firm.		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
9. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).							

			(a) Participants								(b) Annual Employer Only Rates						(a) x (b) = Total ER Premium					
				(a1)	(a1) * (1)																	
	Plan	Coverage	ADPR	% of Enroll	Participants						Rates						Projected					
Carrier / Type	Code	Level	Jan-26	Total	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Non Union-Active (SEU15FT and SEU15PT)																						
VSP																						
VSP	001V	EE only*	1,191	34.56%	1,161	1,203	1,244	1,244	1,244	1,244	$69.96	$72.76	$75.67	$78.70	$81.84	$85.12	$ 81,243	$ 87,493	$ 94,112	$ 97,877	$101,792	$105,864
VSP	001V	EE + SP*	506	14.68%	493	511	528	528	528	528	$69.96	$72.76	$75.67	$78.70	$81.84	$85.12	$ 34,516	$ 37,172	$ 39,984	$ 41,583	$ 43,247	$ 44,976
VSP	001V	EE + CH*	337	9.78%	329	340	352	352	352	352	$69.96	$72.76	$75.67	$78.70	$81.84	$85.12	$ 22,988	$ 24,757	$ 26,630	$ 27,695	$ 28,803	$ 29,955
VSP	001V	EE + Family*	1,141	33.11%	1,113	1,152	1,192	1,192	1,192	1,192	$69.96	$72.76	$75.67	$78.70	$81.84	$85.12	$ 77,832	$ 83,820	$ 90,161	$ 93,768	$ 97,519	$101,419
Total VSP			3,175	92.14%	3,096	3,206	3,316	3,316	3,316	3,316							$216,579	$233,242	$250,887	$260,923	$271,361	$282,214
Waives																						
Non Union			265	7.69%	258	268	277	277	277	277	$24.00	$24.00	$24.00	$24.00	$24.00	$24.00	$ 6,201	$ 6,421	$ 6,642	$ 6,642	$ 6,642	$ 6,642
Employees Not Covered			6	0.17%	6	6	6	6	6	6												
Total Non Union Active			**3,446**	**100.00%**	**3,360**	**3,479**	**3,599**	**3,599**	**3,599**	**3,599**							**$222,780**	**$239,663**	**$257,529**	**$267,565**	**$278,003**	**$288,856**
Non Union-Leave																						
VSP																						
VSP	001V	EE only*	24	33.33%	19	20	21	21	21	21	$69.96	$72.76	$75.67	$78.70	$81.84	$85.12	$ 1,353	$ 1,479	$ 1,614	$ 1,679	$ 1,746	$ 1,816
VSP	001V	EE + SP*	8	11.11%	6	7	7	7	7	7	$69.96	$72.76	$75.67	$78.70	$81.84	$85.12	$ 451	$ 493	$ 538	$ 560	$ 582	$ 605
VSP	001V	EE + CH*	8	11.11%	6	7	7	7	7	7	$69.96	$72.76	$75.67	$78.70	$81.84	$85.12	$ 451	$ 493	$ 538	$ 560	$ 582	$ 605
VSP	001V	EE + Family*	23	31.94%	19	19	20	20	20	20	$69.96	$72.76	$75.67	$78.70	$81.84	$85.12	$ 1,296	$ 1,418	$ 1,547	$ 1,609	$ 1,673	$ 1,740
Total VSP			63	87.50%	51	53	56	56	56	56							$ 3,551	$ 3,883	$ 4,237	$ 4,408	$ 4,583	$ 4,766
Waives																						
Non Union			9	12.50%	7	8	8	8	8	8	$24.00	$24.00	$24.00	$24.00	$24.00	$24.00	$ 168	$ 192	$ 192	$ 192	$ 192	$ 192
Total Non Union Leave			**72**	**100.00%**	**58**	**61**	**64**	**64**	**64**	**64**							**$ 3,719**	**$ 4,075**	**$ 4,429**	**$ 4,600**	**$ 4,775**	**$ 4,958**
Total Non Union			**3,518**		**3,418**	**3,540**	**3,663**	**3,663**	**3,663**	**3,663**							**$226,499**	**$243,738**	**$261,958**	**$272,165**	**$282,778**	**$293,814**
Union-Active																						
VSP																						
VSP	002V	EE only*	1,076	25.74%	993	1,061	1,129	1,129	1,129	1,129	$65.16	$67.77	$70.48	$73.30	$76.23	$79.28	$ 64,679	$ 71,871	$ 79,535	$ 82,717	$ 86,025	$ 89,466
VSP	002V	EE + SP*	434	10.38%	400	428	455	455	455	455	$65.16	$67.77	$70.48	$73.30	$76.23	$79.28	$ 26,088	$ 28,989	$ 32,080	$ 33,350	$ 34,684	$ 36,071
VSP	002V	EE + CH*	392	9.38%	362	386	411	411	411	411	$65.16	$67.77	$70.48	$73.30	$76.23	$79.28	$ 23,563	$ 26,184	$ 28,976	$ 30,125	$ 31,330	$ 32,583
VSP	002V	EE + Family*	1,202	28.75%	1,109	1,184	1,262	1,262	1,262	1,262	$65.16	$67.77	$70.48	$73.30	$76.23	$79.28	$ 72,253	$ 80,219	$ 88,919	$ 92,476	$ 96,175	$100,022
Total VSP			3,104	74.24%	2,863	3,058	3,257	3,256	3,256	3,256							$186,583	$207,263	$229,510	$238,668	$248,214	$258,142

Southern California Gas Company
2028 GRC - REVISED
Non-Shared Service Workpapers

			(a) Participants									(b) Annual Employer Only Rates						(a) x (b) = Total ER Premium					
				(a1)	(a1) * (1)																		
	Plan	Coverage	ADPR	% of Enroll	Participants							Rates						Projected					
Carrier / Type	Code	Level	Jan-26	Total	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Met Life Vision (Safeguard)																						
Met Life Vision (Safeguard)	005V	EE only*	308	7.37%	284	304	323	323	323	323	$ 50.52	$ 52.54	$ 54.64	$ 56.83	$ 59.10	$ 61.47	$ 14,348	$ 15,972	$ 17,650	$ 18,355	$ 19,090	$ 19,853
Met Life Vision (Safeguard)	005V	EE + SP*	86	2.06%	79	85	90	90	90	90	$ 50.52	$ 52.54	$ 54.64	$ 56.83	$ 59.10	$ 61.47	$ 3,991	$ 4,466	$ 4,918	$ 5,115	$ 5,319	$ 5,532
Met Life Vision (Safeguard)	005V	EE + CH*	91	2.18%	84	90	95	95	95	95	$ 50.52	$ 52.54	$ 54.64	$ 56.83	$ 59.10	$ 61.47	$ 4,244	$ 4,729	$ 5,191	$ 5,399	$ 5,615	$ 5,839
Met Life Vision (Safeguard)	005V	EE + Family*	176	4.21%	162	173	185	185	185	185	$ 50.52	$ 52.54	$ 54.64	$ 56.83	$ 59.10	$ 61.47	$ 8,184	$ 9,090	$ 10,109	$ 10,513	$ 10,934	$ 11,371
Met Life Vision (Safeguard)-Part Time	005VPT	EE only*	104	2.49%	96	103	109	109	109	109	$ 50.52	$ 52.54	$ 54.64	$ 56.83	$ 59.10	$ 61.47	$ 4,850	$ 5,412	$ 5,956	$ 6,194	$ 6,442	$ 6,700
Met Life Vision (Safeguard)-Part Time	005VPT	EE + SP*	6	0.14%	6	6	6	6	6	6	$ 50.52	$ 52.54	$ 54.64	$ 56.83	$ 59.10	$ 61.47	$ 303	$ 315	$ 328	$ 341	$ 355	$ 369
Met Life Vision (Safeguard)-Part Time	005VPT	EE + CH*	11	0.26%	10	11	12	12	12	12	$ 50.52	$ 52.54	$ 54.64	$ 56.83	$ 59.10	$ 61.47	$ 505	$ 578	$ 656	$ 682	$ 709	$ 738
Met Life Vision (Safeguard)-Part Time	005VPT	EE + Family*	5	0.12%	5	5	5	5	5	5	$ 50.52	$ 52.54	$ 54.64	$ 56.83	$ 59.10	$ 61.47	$ 253	$ 263	$ 273	$ 284	$ 296	$ 307
Total Met Life Vision (Safeguard)			787	18.82%	726	777	825	825	825	825							$ 36,678	$ 40,825	$ 45,081	$ 46,883	$ 48,760	$ 50,709
Employees Not Covered			290	6.94%	268	286	304	304	304	304							$ -	$ -	$ -	$ -	$ -	$ -
Total Union Active			**4,181**	**100.00%**	**3,857**	**4,121**	**4,386**	**4,385**	**4,385**	**4,385**							**$ 223,261**	**$ 248,088**	**$ 274,591**	**$ 285,551**	**$ 296,974**	**$ 308,851**
Union-Leave																						
VSP																						
VSP	002V	EE only*	79	22.97%	67	70	74	74	74	74	$ 65.16	$ 67.77	$ 70.48	$ 73.30	$ 76.23	$ 79.28	$ 4,366	$ 4,744	$ 5,215	$ 5,424	$ 5,641	$ 5,867
VSP	002V	EE + SP*	36	10.47%	30	32	34	34	34	34	$ 65.16	$ 67.77	$ 70.48	$ 73.30	$ 76.23	$ 79.28	$ 1,955	$ 2,169	$ 2,396	$ 2,492	$ 2,592	$ 2,695
VSP	002V	EE + CH*	38	11.05%	32	34	35	35	35	35	$ 65.16	$ 67.77	$ 70.48	$ 73.30	$ 76.23	$ 79.28	$ 2,085	$ 2,304	$ 2,467	$ 2,565	$ 2,668	$ 2,775
VSP	002V	EE + Family*	92	26.74%	77	81	86	86	86	86	$ 65.16	$ 67.77	$ 70.48	$ 73.30	$ 76.23	$ 79.28	$ 5,017	$ 5,489	$ 6,061	$ 6,303	$ 6,556	$ 6,818
Total VSP			245	71.22%	206	217	229	229	229	229							$ 13,423	$ 14,706	$ 16,139	$ 16,784	$ 17,457	$ 18,155
Met Life Vision (Safeguard)																						
Met Life Vision (Safeguard)	005V	EE only*	34	9.88%	29	30	32	32	32	32	$ 50.52	$ 52.54	$ 54.64	$ 56.83	$ 59.10	$ 61.47	$ 1,465	$ 1,576	$ 1,749	$ 1,819	$ 1,891	$ 1,967
Met Life Vision (Safeguard)	005V	EE + SP*	8	2.33%	7	7	7	7	7	7	$ 50.52	$ 52.54	$ 54.64	$ 56.83	$ 59.10	$ 61.47	$ 354	$ 368	$ 382	$ 398	$ 414	$ 430
Met Life Vision (Safeguard)	005V	EE + CH*	12	3.49%	10	11	11	11	11	11	$ 50.52	$ 52.54	$ 54.64	$ 56.83	$ 59.10	$ 61.47	$ 505	$ 578	$ 601	$ 625	$ 650	$ 676
Met Life Vision (Safeguard)	005V	EE + Family*	12	3.49%	10	11	11	11	11	11	$ 50.52	$ 52.54	$ 54.64	$ 56.83	$ 59.10	$ 61.47	$ 505	$ 578	$ 601	$ 625	$ 650	$ 676
Met Life Vision (Safeguard)-Part Time	005VPT	EE only*	7	2.03%	6	6	7	7	7	7	$ 50.52	$ 52.54	$ 54.64	$ 56.83	$ 59.10	$ 61.47	$ 303	$ 315	$ 382	$ 398	$ 414	$ 430
Met Life Vision (Safeguard)-Part Time	005VPT	EE + SP*	1	0.29%	1	1	1	1	1	1	$ 50.52	$ 52.54	$ 54.64	$ 56.83	$ 59.10	$ 61.47	$ 51	$ 53	$ 55	$ 57	$ 59	$ 61
Met Life Vision (Safeguard)-Part Time	005VPT	EE + CH*	0	0.00%	-	-	-	-	-	-	$ 50.52	$ 52.54	$ 54.64	$ 56.83	$ 59.10	$ 61.47	$ -	$ -	$ -	$ -	$ -	$ -
Met Life Vision (Safeguard)-Part Time	005VPT	EE + Family*	0	0.00%	-	-	-	-	-	-	$ 50.52	$ 52.54	$ 54.64	$ 56.83	$ 59.10	$ 61.47	$ -	$ -	$ -	$ -	$ -	$ -
Total Met Life Vision (Safeguard)			74	21.51%	63	66	69	69	69	69							$ 3,183	$ 3,468	$ 3,770	$ 3,922	$ 4,078	$ 4,240
Leaves Not Covered			25	7.27%	21	22	23	23	23	23							$ -	$ -	$ -	$ -	$ -	$ -
Total Union Leave			**344**	**100.00%**	**290**	**305**	**321**	**321**	**321**	**321**							**$ 16,606**	**$ 18,174**	**$ 19,909**	**$ 20,706**	**$ 21,535**	**$ 22,395**
Total Union			**4,525**		**4,147**	**4,426**	**4,707**	**4,706**	**4,706**	**4,706**							**$ 239,867**	**$ 266,262**	**$ 294,500**	**$ 306,257**	**$ 318,509**	**$ 331,246**
Grand Total			**8,043**		**7,565**	**7,967**	**8,369**	**8,369**	**8,369**	**8,369**							**$ 466,366**	**$ 510,000**	**$ 556,458**	**$ 578,422**	**$ 601,287**	**$ 625,060**

* EE - employee
* SP - spouse
* CH - child (children)

Beginning of Workpaper
2PB000.003 - HEALTH BENEFITS - WELLNESS

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub 4. WELLNESS
Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS
Unit Measure:

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 wellness costs are based on estimated program fees and changes in headcount, which cannot be projected using other methods.

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub 4. WELLNESS
Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS
Unit Measure:

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	319	370	558	336	395	0	0	0	0	0	0
NSE	0	0	0	-4	0	1,300	1,316	1,349	1,374	1,405	1,433
Total	**319**	**370**	**558**	**332**	**395**	**1,300**	**1,316**	**1,349**	**1,374**	**1,405**	**1,433**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS
Unit Measure:

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	1,300	1,316	1,349	1,374	1,405	1,433	1,300	1,316	1,349	1,374	1,405	1,433
Total	**0**	**0**	**0**	**0**	**0**	**0**	**1,300**	**1,316**	**1,349**	**1,374**	**1,405**	**1,433**	**1,300**	**1,316**	**1,349**	**1,374**	**1,405**	**1,433**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	1,300	1,300	0.0	0	1-Sided Adj
Explanation:	Wellness Projection 2026						
2026 Total	**0**	**0**	**1,300**	**1,300**	**0.0**	0	
2027	0	0	1,316	1,316	0.0	0	1-Sided Adj
Explanation:	Wellness Projection 2027						
2027 Total	**0**	**0**	**1,316**	**1,316**	**0.0**	0	
2028	0	0	1,349	1,349	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS
Unit Measure:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	Wellness Projection 2028						
2028 Total	**0**	**0**	**1,349**	**1,349**	**0.0**	0	
2029	0	0	1,374	1,374	0.0	0	1-Sided Adj
Explanation:	Wellness Projection 2029						
2029 Total	**0**	**0**	**1,374**	**1,374**	**0.0**	0	
2030	0	0	1,405	1,405	0.0	0	1-Sided Adj
Explanation:	Wellness Projection 2030						
2030 Total	**0**	**0**	**1,405**	**1,405**	**0.0**	0	
2031	0	0	1,433	1,433	0.0	0	1-Sided Adj
Explanation:	Wellness Projection 2031						
2031 Total	**0**	**0**	**1,433**	**1,433**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS
Unit Measure:

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	634	566	976	232	360
NSE	0	0	0	0	0
Total	**634**	**566**	**976**	**232**	**360**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	-370	-223	-445	95	34
NSE	0	0	0	-4	0
Total	**-370**	**-223**	**-445**	**91**	**34**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	264	343	531	327	395
NSE	0	0	0	-4	0
Total	**264**	**343**	**531**	**323**	**395**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS
Unit Measure:

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	55	27	27	9	0
NSE	0	0	0	0	0
Total	**55**	**27**	**27**	**9**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	319	370	558	336	395
NSE	0	0	0	-4	0
Total	**319**	**370**	**558**	**332**	**395**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	-370	-223	-445	95	34
NSE	0	0	0	-4	0
Total	**-370**	**-223**	**-445**	**91**	**34**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-246	0	0.0	0	CCTR Transf To 2200-0005.017
Explanation:	Adjustment to transfer Emergency Care costs to correct workpaper.					
2021	0	-120	0	0.0	0	1-Sided Adj
Explanation:	1-sided adjustment to remove Ayco advisory costs.					
2021	0	-5	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Adjustment for 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2021 Total	**0**	**-370**	**0**	**0.0**	0	
2022	0	-215	0	0.0	0	CCTR Transf To 2200-0005.017
Explanation:	Adjustment to transfer Emergency Care costs to the correct workpaper.					
2022	0	-8	0	0.0	0	1-Sided Adj
Explanation:	Adjustment for 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2022 Total	**0**	**-223**	**0**	**0.0**	0	
2023	0	-410	0	0.0	0	CCTR Transf To 2200-0005.017
Explanation:	Adjustment to transfer Emergency Care costs to correct workpaper.					
2023	0	-35	0	0.0	0	1-Sided Adj
Explanation:	Adjustment for 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2023 Total	**0**	**-445**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	0	-4	0.0	0	CCTR Transf To 2200-2337.000
Explanation:	Adjustment to transfer costs related to Quest charges for drug testing program to correct workpaper group 2HR005.000.					
2024	0	34	0	0.0	0	1-Sided Adj
Explanation:	Adjustment for 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2024	0	61	0	0.0	0	CCTR Transf From 2200-0005.000
Explanation:	Adjustment to tranfer costs related to the Wellness group to the correct workpaper.					
2024 Total	**0**	**95**	**-4**	**0.0**	0	
2025	0	-48	0	0.0	0	1-Sided Adj
Explanation:	1-sided adjustment to remove Ayco advisory costs.					
2025	0	8	0	0.0	0	CCTR Transf From 2200-0005.000
Explanation:	2-sided adjustment to move costs related to Wellness vendors, Premium Core and Personal Best 4U Wellness, to Wellness 2PB000.003.					
2025	0	74	0	0.0	0	CCTR Transf From 2200-0005.000
Explanation:	2-sided adjustment to move costs related to wellness group to appropriate workpaper 2PB000.003.					

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**34**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.003

Southern California Gas Company
Wellness and Emergency Care Projection
For Years 2026-2031

ASSUMPTIONS

1. Most costs below are projected based on underlying assumptions for each item labeled below. Costs for 2026-2031 reflect increases for non labor inflation and projected changes in headcount.

	2026	2027	2028	2029	2030	2031
2. Non labor inflation for 2026-2031 are as follows:	2.33%	1.78%	1.57%	1.73%	2.09%	2.38%
3. Emergency care is estimated in increase as follows:	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

4. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Outlook	Projected					
	2025	2026	2027	2028	2029	2030	2031
Calendars (1 per employee)	26,000	26,606	27,079	27,505	27,980	28,565	29,245
Quarterly Wellness Newsletter & e-Library	6,400	6,549	6,666	6,770	6,887	7,031	7,199
Literature/Brochures (for wellness table at health fairs/safety stand downs, events, ee requests) Clipart for electronic communications	2,500	2,558	2,604	2,645	2,690	2,747	2,812
Supervisor & Employee Substance Abuse Awareness Training: Mandatory DOT Substance abuse awareness training for supervisors and employees (including LMS training module for substance abuse awareness education)	6,000	2,000	-	-	-	-	-
Wellness Initiatives	300,000	306,990	312,454	317,360	322,850	329,598	337,442
Benefits & Wellness Platform Project	255,992	261,957	266,619	270,805	281,638	292,903	304,619
Class Pass (Subsidized Program)	65,000	66,515	67,698	68,761	69,951	71,413	73,112
Educational Presentations - Webinars	5,000	5,117	5,208	5,289	5,381	5,493	5,624
GCT Health Fairs	7,500	7,675	7,811	7,934	8,071	8,240	8,436
Benefits and Wellness Fair	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Incentive Giveaways for onsite events	25,000	25,000	25,000	30,000	30,000	30,000	30,000
WELCOA Membership (Wellness Council of America) for wellness best practice and training/educational resources	460	471	479	487	495	505	517
Fitness Subsidy Program (employee payroll reimbursements)	80,000	81,000	82,442	83,736	85,185	86,965	89,035
Virtual/Onsite Instructor-led Fitness Sessions:							
Yoga	12,000	12,000	12,000	13,200	13,200	13,200	13,200
Mindfulness Classes	20,000	20,466	20,830	21,157	21,523	21,973	22,496
HITT (High Intensity Interval Training)	20,000	20,466	20,830	21,157	21,523	21,973	22,496
Zumba	20,000	20,466	20,830	21,157	21,523	21,973	22,496
Subsidized Fitness Programs (Future Wellness; YMCA Stair Climb)	-	7,000	7,125	7,236	7,362	7,516	7,694
Future Wellness	25,000	25,583	26,038	26,447	26,904	27,466	28,120
I Care for Your Brain (Brain Health Dementia/Alzheimers sponsorship program)	8,000	8,000	8,000	10,000	10,000	12,000	12,000
Weight Watchers - Discount/Subsidy Program	12,000	15,000	17,000	25,000	28,000	31,000	31,000
Financial Wellness Program Goldman Sachs	195,000	195,000	195,000	195,000	195,000	195,000	195,000
Educational Presentations - Lunch & Learns/Webinars	6,000	26,000	26,000	26,000	26,000	26,000	26,000
Wellness Event Catering (Healthy Snacks, refreshments)	10,000	12,000	12,000	14,000	14,000	14,000	14,000
Misc & Parking validations at GCT for Wellness presenters and vendors	3,000	4,000	4,071	4,135	4,207	4,295	4,397
Wellness and Mother's Room (supplies/décor)	5,000	5,117	5,208	5,289	5,381	5,493	5,624
Incentive/Prizes/Giveaways/Misc. program supplies and expenses	10,000	15,000	15,000	15,000	15,000	15,000	15,000
Flu Shots and Flu Shot Voucher Program	20,000	26,000	26,463	26,878	27,343	27,915	28,579
Wellness Educational Events (Conference Board, Lyra Breakthrough, etc.)	15,000	15,000	15,267	15,507	15,775	16,105	16,488
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings/BP/BMI, Bone Density, etc.	5,000	5,000	5,089	5,169	5,258	5,368	5,496
Longevity Body Scan Screenings (partial subsidy) for Longevity screenings	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Wellness Total		$ 1,299,533	$ 1,315,812	$ 1,348,626	$ 1,374,129	$ 1,404,738	$ 1,433,129
Emergency Dependent & Back-up Care	375,000	$ 390,000	$ 405,600	$ 421,824	$ 438,697	$ 456,245	$ 474,495
Combined Total		1,689,533	1,721,412	1,770,450	1,812,826	1,860,983	1,907,624

Beginning of Workpaper
2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub 5. EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Unit Measure: N/A

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 projected costs are determined by estimated EAP premiums and changes in headcount, which cannot be projected using other methods.

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub 5. EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Unit Measure: N/A

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	356	624	922	906	624	0	0	0	0	0	0
NSE	0	0	0	0	0	159	167	176	186	197	207
Total	**356**	**624**	**922**	**906**	**624**	**159**	**167**	**176**	**186**	**197**	**207**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 5. EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	159	167	176	186	197	207	159	167	176	186	197	207
Total	**0**	**0**	**0**	**0**	**0**	**0**	**159**	**167**	**176**	**186**	**197**	**207**	**159**	**167**	**176**	**186**	**197**	**207**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	159	159	0.0	0	1-Sided Adj
Explanation:	EAP Projection 2026						
2026 Total	**0**	**0**	**159**	**159**	**0.0**	0	
2027	0	0	167	167	0.0	0	1-Sided Adj
Explanation:	EAP Projection 2027						
2027 Total	**0**	**0**	**167**	**167**	**0.0**	0	
2028	0	0	176	176	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 5. EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	EAP Projection 2028						
2028 Total	**0**	**0**	**176**	**176**	**0.0**	0	
2029	0	0	186	186	0.0	0	1-Sided Adj
Explanation:	EAP Projection 2029						
2029 Total	**0**	**0**	**186**	**186**	**0.0**	0	
2030	0	0	197	197	0.0	0	1-Sided Adj
Explanation:	EAP Projection 2030						
2030 Total	**0**	**0**	**197**	**197**	**0.0**	0	
2031	0	0	207	207	0.0	0	1-Sided Adj
Explanation:	EAP Projection 2031						
2031 Total	**0**	**0**	**207**	**207**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 5. EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	295	76	0	0	0
NSE	0	0	0	0	0
Total	**295**	**76**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	502	878	881	624
NSE	0	0	0	0	0
Total	**0**	**502**	**878**	**881**	**624**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	295	578	878	881	624
NSE	0	0	0	0	0
Total	**295**	**578**	**878**	**881**	**624**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 5. EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	62	46	44	25	0
NSE	0	0	0	0	0
Total	**62**	**46**	**44**	**25**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	356	624	922	906	624
NSE	0	0	0	0	0
Total	**356**	**624**	**922**	**906**	**624**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 5. EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	502	878	881	624
NSE	0	0	0	0	0
Total	**0**	**502**	**878**	**881**	**624**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022	0	502	0	0.0	0	CCTR Transf From 2200-0005.000

Explanation: Adjustment to transfer EAP settlement costs from Medical workpaper to EAP workpaper.

2022 Total	**0**	**502**	**0**	**0.0**	0	
2023	0	878	0	0.0	0	CCTR Transf From 2200-0005.000

Explanation: Adjustment to transfer settlement charges from Medical workpaper to EAP workpaper.

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 5. EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Unit Measure: N/A

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	**0**	**878**	**0**	**0.0**	0	
2024	0	881	0	0.0	0	CCTR Transf From 2200-0005.000
Explanation:	Adjustment to transfer EAP costs for Lyra to the correct workpaper.					
2024 Total	**0**	**881**	**0**	**0.0**	0	
2025	0	624	0	0.0	0	CCTR Transf From 2200-0005.000
Explanation:	2-sided adjustment to move costs related to Lyra and CuraLinc to EAP 2PB000.004.					
2025 Total	**0**	**624**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.004

Southern California Gas Company
Employee Assistance Program (EAP) Projection
For Years 2026-2031

ASSUMPTIONS

1. Projected benefit fees are based on projected enrollment in EAP.
2. Projected enrollment based on actual enrollment as of 2025 indexed for changes in headcount.
3. Projected headcount and percentage increase/(decrease) are as follows:

Employee Headcount	2026	2027	2028	2029	2030	2031
Active	7,217	7,600	7,984	7,984	7,984	7,984
Leave	348	366	385	385	385	385
Total Headcount	7,565	7,966	8,369	8,369	8,369	8,369
Increase/(Decrease)	-6.08%	5.31%	5.05%	0.00%	0.00%	0.00%

4. EAP benefit fees rates are based on the carrier rate tables and are indexed by health care trend rates base don assumptions provided by WTW.
5. Projected increase in medical premiums for 2026-2031 are as follows: 6.75% 6.50% 6.25% 6.00% 5.75% 5.25%
6. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Projected					
	2026	2027	2028	2029	2030	2031
1. EAP benefit fee expense projection						
# Estimated Covered Employees	7,565	7,966	8,369	8,369	8,369	8,369
EAP Benefit Fee Per Covered Employee	$ 21.00	$ 21.00	$ 21.00	$ 22.26	$ 23.54	$ 24.78
Total EAP benefit fees	**$ 158,865**	**$ 167,293**	**$ 175,743**	**$ 186,287**	**$ 196,999**	**$ 207,341**

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Workpaper: VARIOUS

Summary for Category: C. Welfare Benefits

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0
Non-Labor	1,635	0	0	0	0	0	0
NSE	0	1,621	1,775	1,937	1,994	2,052	2,111
Total	**1,635**	**1,621**	**1,775**	**1,937**	**1,994**	**2,052**	**2,111**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Workpapers belonging to this Category:							
2PB000.006 WELFARE BENEFITS - AD&D INSURANCE							
Labor	0	0	0	0	0	0	0
Non-Labor	162	0	0	0	0	0	0
NSE	0	158	173	189	194	200	206
Total	**162**	**158**	**173**	**189**	**194**	**200**	**206**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0
2PB000.007 WELFARE BENEFITS - BUSINESS TRAVEL INS							
Labor	0	0	0	0	0	0	0
Non-Labor	42	0	0	0	0	0	0
NSE	0	42	43	44	45	46	47
Total	**42**	**42**	**43**	**44**	**45**	**46**	**47**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Workpaper: VARIOUS

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2PB000.008 WELFARE BENEFITS - LIFE INSURANCE							
Labor	0	0	0	0	0	0	0
Non-Labor	1,431	0	0	0	0	0	0
NSE	0	1,421	1,559	1,704	1,755	1,806	1,858
Total	**1,431**	**1,421**	**1,559**	**1,704**	**1,755**	**1,806**	**1,858**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub 1. ACCIDENTAL DEATH & DISMEMBERMENT (AD&D)
Workpaper: 2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE
Unit Measure: N/A

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 costs are based on estimated changes in premiums, salaries, and headcount, which cannot be modeled using other methods.

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub 1. ACCIDENTAL DEATH & DISMEMBERMENT (AD&D)
Workpaper: 2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE
Unit Measure: N/A

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	95	152	158	161	162	0	0	0	0	0	0
NSE	0	0	0	0	0	158	173	189	194	200	206
Total	**95**	**152**	**158**	**161**	**162**	**158**	**173**	**189**	**194**	**200**	**206**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 1. ACCIDENTAL DEATH & DISMEMBERMENT (AD&D)
Workpaper: 2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	158	173	189	194	200	206	158	173	189	194	200	206
Total	**0**	**0**	**0**	**0**	**0**	**0**	**158**	**173**	**189**	**194**	**200**	**206**	**158**	**173**	**189**	**194**	**200**	**206**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	158	158	0.0	0	1-Sided Adj
Explanation:	AD&D Projection 2026						
2026 Total	**0**	**0**	**158**	**158**	**0.0**	0	
2027	0	0	173	173	0.0	0	1-Sided Adj
Explanation:	AD&D Projection 2027						
2027 Total	**0**	**0**	**173**	**173**	**0.0**	0	
2028	0	0	189	189	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 1. ACCIDENTAL DEATH & DISMEMBERMENT (AD&D)
Workpaper: 2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	AD&D Projection 2028						
2028 Total	**0**	**0**	**189**	**189**	**0.0**	0	
2029	0	0	194	194	0.0	0	1-Sided Adj
Explanation:	AD&D Projection 2029						
2029 Total	**0**	**0**	**194**	**194**	**0.0**	0	
2030	0	0	200	200	0.0	0	1-Sided Adj
Explanation:	AD&D Projection 2030						
2030 Total	**0**	**0**	**200**	**200**	**0.0**	0	
2031	0	0	206	206	0.0	0	1-Sided Adj
Explanation:	AD&D Projection 2031						
2031 Total	**0**	**0**	**206**	**206**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 1. ACCIDENTAL DEATH & DISMEMBERMENT (AD&D)
Workpaper: 2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	78	141	150	157	162
NSE	0	0	0	0	0
Total	**78**	**141**	**150**	**157**	**162**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	78	141	150	157	162
NSE	0	0	0	0	0
Total	**78**	**141**	**150**	**157**	**162**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 1. ACCIDENTAL DEATH & DISMEMBERMENT (AD&D)
Workpaper: 2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	16	11	8	4	0
NSE	0	0	0	0	0
Total	**16**	**11**	**8**	**4**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	95	152	158	161	162
NSE	0	0	0	0	0
Total	**95**	**152**	**158**	**161**	**162**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 1. ACCIDENTAL DEATH & DISMEMBERMENT (AD&D)
Workpaper: 2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
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
Units	0	0	0	0	0

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.006

Southern California Gas Company
AD&D Projection
For Years 2026-2031

ASSUMPTIONS

1. AD&D Insurance costs are projected based on estimated coverage amounts in effect for 2026-2031 and premium rate in effect for 2026.
2. Coverage amount for 2026-2031 is projected based on coverage in effect as of Janjuary 2026 and is indexed by labor inflation and changes in headcount.

3. Labor Inflation is as follows:	2026	2027	2028	2029	2030	2031
	4.11%	3.88%	3.70%	2.99%	2.93%	2.87%

4. Projected headcount and percentage increase are as follows:	2026	2027	2028	2029	2030	2031
Headcount	7,217	7,600	7,984	7,984	7,984	7,984
Increase/(Decrease) to Prior Year	-5.99%	5.31%	5.04%	0.00%	0.00%	0.00%

5. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Actual	Projected					
	Jan-26	2026	2027	2028	2029	2030	2031
Amount of Salary per January 2026	1,037,818,050	$ 1,015,731,289	$ 1,111,188,297	$ 1,210,422,623	$ 1,246,614,260	$ 1,283,140,058	$ 1,319,966,177
Premium per $1,000 of coverage:		$ 0.156	$ 0.156	$ 0.156	$ 0.156	$ 0.156	$ 0.156
Annual Premium		**$ 158,454**	**$ 173,345**	**$ 188,826**	**$ 194,472**	**$ 200,170**	**$ 205,915**

Beginning of Workpaper

2PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub 2. BUSINESS TRAVEL INSURANCE
Workpaper: 2PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS
Unit Measure: N/A

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 costs are based on changes in premiums and headcount, which cannot be modeled using the other methods.

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub 2. BUSINESS TRAVEL INSURANCE
Workpaper: 2PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS
Unit Measure: N/A

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	105	0	46	89	42	0	0	0	0	0	0
NSE	0	0	0	0	0	42	43	44	45	46	47
Total	**105**	**0**	**46**	**89**	**42**	**42**	**43**	**44**	**45**	**46**	**47**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 2. BUSINESS TRAVEL INSURANCE
Workpaper: 2PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	42	43	44	45	46	47	42	43	44	45	46	47
Total	**0**	**0**	**0**	**0**	**0**	**0**	**42**	**43**	**44**	**45**	**46**	**47**	**42**	**43**	**44**	**45**	**46**	**47**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	42	42	0.0	0	1-Sided Adj
Explanation:	Business Travel Insurance Projection 2026						
2026 Total	**0**	**0**	**42**	**42**	**0.0**	0	
2027	0	0	43	43	0.0	0	1-Sided Adj
Explanation:	Business Travel Insurance Projection 2027						
2027 Total	**0**	**0**	**43**	**43**	**0.0**	0	
2028	0	0	44	44	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 2. BUSINESS TRAVEL INSURANCE
Workpaper: 2PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	Business Travel Insurance Projection 2028						
2028 Total	**0**	**0**	**44**	**44**	**0.0**	0	
2029	0	0	45	45	0.0	0	1-Sided Adj
Explanation:	Business Travel Insurance Projection 2029						
2029 Total	**0**	**0**	**45**	**45**	**0.0**	0	
2030	0	0	46	46	0.0	0	1-Sided Adj
Explanation:	Business Travel Insurance Projection 2030						
2030 Total	**0**	**0**	**46**	**46**	**0.0**	0	
2031	0	0	47	47	0.0	0	1-Sided Adj
Explanation:	Business Travel Insurance Projection 2031						
2031 Total	**0**	**0**	**47**	**47**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 2. BUSINESS TRAVEL INSURANCE
Workpaper: 2PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	87	0	44	87	42
NSE	0	0	0	0	0
Total	**87**	**0**	**44**	**87**	**42**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	87	0	44	87	42
NSE	0	0	0	0	0
Total	**87**	**0**	**44**	**87**	**42**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 2. BUSINESS TRAVEL INSURANCE
Workpaper: 2PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	18	0	2	2	0
NSE	0	0	0	0	0
Total	**18**	**0**	**2**	**2**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	105	0	46	89	42
NSE	0	0	0	0	0
Total	**105**	**0**	**46**	**89**	**42**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 2. BUSINESS TRAVEL INSURANCE
Workpaper: 2PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
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
Units	0	0	0	0	0

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.007

Sempra Energy (Consolidated)
Business Travel Insurance Projection
For Years 2026-2031

ASSUMPTIONS

1. Business Travel Insurance projection calculated based on the actual 2026 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:

2026	2027	2028	2029	2030	2031
2.33%	1.78%	1.57%	1.73%	2.09%	2.38%

3. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Actual	Projected					
	2025	2026	2027	2028	2029	2030	2031
SoCalGas Premium Allocation	**$ 42,291**	**$ 41,839**	**$ 43,058**	**$ 44,179**	**$ 44,943**	**$ 45,882**	**$ 46,974**
Calculation of Premium and Allocation							
Consolidated Premium	$ 72,623	$ 72,623	$ 73,916	$ 75,076	$ 76,375	$ 77,971	$ 79,827
Headcount by Business Unit							
SoCalGas		7,217	7,600	7,984	7,984	7,984	7,984
SDG&E		4,143	4,280	4,417	4,417	4,417	4,417
Sempra		372	372	372	372	372	372
Sempra Services Corporation		795	795	795	795	795	795
Totals		12,527	13,047	13,567	13,567	13,567	13,567
SoCalGas % of headcount		57.61%	58.25%	58.85%	58.85%	58.85%	58.85%
Allocation by Business Unit							
SoCalGas		**41,839**	**43,058**	**44,179**	**44,943**	**45,882**	**46,974**
SDG&E		24,018	24,246	24,440	24,862	25,382	25,986
Sempra		2,157	2,107	2,059	2,094	2,138	2,189
Sempra Services Corporation		4,609	4,504	4,399	4,475	4,569	4,678
Totals	$ 72,623	$ 72,623	$ 73,916	$ 75,076	$ 76,375	$ 77,971	$ 79,827

Beginning of Workpaper
2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub 3. LIFE INSURANCE
Workpaper: 2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE
Unit Measure: N/A

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 costs are based on estimated changes in premiums, salaries, and headcount which cannot be modeled using the other methods.

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub 3. LIFE INSURANCE
Workpaper: 2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE
Unit Measure: N/A

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	1,420	1,337	1,379	1,451	1,431	0	0	0	0	0	0
NSE	0	0	0	0	0	1,421	1,559	1,704	1,755	1,806	1,858
Total	**1,420**	**1,337**	**1,379**	**1,451**	**1,431**	**1,421**	**1,559**	**1,704**	**1,755**	**1,806**	**1,858**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 3. LIFE INSURANCE
Workpaper: 2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	1,421	1,559	1,704	1,755	1,806	1,858	1,421	1,559	1,704	1,755	1,806	1,858
Total	**0**	**0**	**0**	**0**	**0**	**0**	**1,421**	**1,559**	**1,704**	**1,755**	**1,806**	**1,858**	**1,421**	**1,559**	**1,704**	**1,755**	**1,806**	**1,858**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	1,421	1,421	0.0	0	1-Sided Adj
Explanation:	Life Insurance Projection 2026						
2026 Total	**0**	**0**	**1,421**	**1,421**	**0.0**	0	
2027	0	0	1,559	1,559	0.0	0	1-Sided Adj
Explanation:	Life Insurance Projection 2027						
2027 Total	**0**	**0**	**1,559**	**1,559**	**0.0**	0	
2028	0	0	1,704	1,704	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 3. LIFE INSURANCE
Workpaper: 2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	Life Insurance Projection 2028						
2028 Total	**0**	**0**	**1,704**	**1,704**	**0.0**	0	
2029	0	0	1,755	1,755	0.0	0	1-Sided Adj
Explanation:	Life Insurance Projection 2029						
2029 Total	**0**	**0**	**1,755**	**1,755**	**0.0**	0	
2030	0	0	1,806	1,806	0.0	0	1-Sided Adj
Explanation:	Life Insurance Projection 2030						
2030 Total	**0**	**0**	**1,806**	**1,806**	**0.0**	0	
2031	0	0	1,858	1,858	0.0	0	1-Sided Adj
Explanation:	Life Insurance Projection 2031						
2031 Total	**0**	**0**	**1,858**	**1,858**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 3. LIFE INSURANCE
Workpaper: 2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	1,174	1,239	1,313	1,412	1,431
NSE	0	0	0	0	0
Total	**1,174**	**1,239**	**1,313**	**1,412**	**1,431**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	1,174	1,239	1,313	1,412	1,431
NSE	0	0	0	0	0
Total	**1,174**	**1,239**	**1,313**	**1,412**	**1,431**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 3. LIFE INSURANCE
Workpaper: 2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	245	98	66	39	0
NSE	0	0	0	0	0
Total	**245**	**98**	**66**	**39**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	1,420	1,337	1,379	1,451	1,431
NSE	0	0	0	0	0
Total	**1,420**	**1,337**	**1,379**	**1,451**	**1,431**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 3. LIFE INSURANCE
Workpaper: 2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
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
Units	0	0	0	0	0

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.008

Southern California Gas Company
Life Insurance Cost Projection
For Years 2026-2031

ASSUMPTIONS

1. Life Insurance costs are projected based on estimated coverage amounts in effect for 2026-2031 and premium rate in effect for 2026.
2. Coverage amount is estimated based on coverage in effect as of January 2026 and is indexed by changes in headcount and labor inflation.
3. Labor Inflation is as follows:

2025	2026	2027	2028	2029	2030	2031
4.35%	4.11%	3.88%	3.70%	2.99%	2.93%	2.87%

4. Projected headcount and percentage increase are as follows:

	2026	2027	2028	2029	2030	2031
Headcount	7,565	7,966	8,369	8,369	8,369	8,369
Headcount % Change	-6.08%	5.31%	5.05%	0.00%	0.00%	0.00%
Headcount % Change - Union	-8.05%	6.73%	6.33%	0.00%	0.00%	0.00%
Headcount % Change - Non Union	-3.60%	3.59%	3.47%	0.00%	0.00%	0.00%

5. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Actual	Projected					
	2025	2026	2027	2028	2029	2030	2031
Premium							
Union		$ 952,669	$1,056,225	$1,164,609	$1,199,430	$1,234,574	$1,270,006
Non Union		453,724	488,262	523,889	539,553	555,362	571,301
Basic coverage credit	$13,666	14,228	14,780	15,327	15,785	16,247	16,714
Total Annual Premium		**$ 1,420,621**	**$ 1,559,267**	**$ 1,703,824**	**$ 1,754,768**	**$ 1,806,183**	**$ 1,858,020**

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Workpaper: VARIOUS

Summary for Category: D. Retirement Plans

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0
Non-Labor	46,954	0	0	0	0	0	0
NSE	0	34,312	37,342	40,590	41,979	43,330	44,660
Total	**46,954**	**34,312**	**37,342**	**40,590**	**41,979**	**43,330**	**44,660**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2PB000.009 RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Labor	0	0	0	0	0	0	0
Non-Labor	32,910	0	0	0	0	0	0
NSE	0	32,287	35,283	38,397	39,545	40,704	41,872
Total	**32,910**	**32,287**	**35,283**	**38,397**	**39,545**	**40,704**	**41,872**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

2PB000.010 RETIREMENT BENEFITS-NQ SAVINGS PLAN

Labor	0	0	0	0	0	0	0
Non-Labor	341	0	0	0	0	0	0
NSE	0	355	369	383	394	406	418
Total	**341**	**355**	**369**	**383**	**394**	**406**	**418**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Workpaper: VARIOUS

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2PB000.011 RETIREMENT BENEFITS - SUPPLEMENTAL PENSION							
Labor	0	0	0	0	0	0	0
Non-Labor	13,703	0	0	0	0	0	0
NSE	0	1,670	1,690	1,810	2,040	2,220	2,370
Total	**13,703**	**1,670**	**1,690**	**1,810**	**2,040**	**2,220**	**2,370**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper

2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub 1. RETIREMENT SAVINGS PLAN
Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN
Unit Measure: N/A

Activity Description:

The SoCalGas Retirement Savings Plan ("RSP") provides employees with a tax-advantaged means of saving for retirement. SoCalGas 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 estimates based on projected employee participation, changes in salaries and headcount, and ICP assumptions, which cannot be modeled using other methods.

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub 1. RETIREMENT SAVINGS PLAN
Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN
Unit Measure: N/A

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	34,334	32,526	32,941	33,428	32,910	0	0	0	0	0	0
NSE	0	0	0	0	0	32,287	35,283	38,397	39,545	40,704	41,872
Total	**34,334**	**32,526**	**32,941**	**33,428**	**32,910**	**32,287**	**35,283**	**38,397**	**39,545**	**40,704**	**41,872**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 1. RETIREMENT SAVINGS PLAN
Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	32,287	35,283	38,397	39,545	40,704	41,872	32,287	35,283	38,397	39,545	40,704	41,872
Total	**0**	**0**	**0**	**0**	**0**	**0**	**32,287**	**35,283**	**38,397**	**39,545**	**40,704**	**41,872**	**32,287**	**35,283**	**38,397**	**39,545**	**40,704**	**41,872**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	32,662	32,662	0.0	0	1-Sided Adj
Explanation:	Retirement Savings Plan Projection 2026						
2026	0	0	-375	-375	0.0	0	1-Sided Adj
Explanation:	Adjustment derived from ICP update						
2026 Total	**0**	**0**	**32,287**	**32,287**	**0.0**	0	
2027	0	0	35,687	35,687	0.0	0	1-Sided Adj
Explanation:	Retirement Savings Plan Projection 2027						

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 1. RETIREMENT SAVINGS PLAN
Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2027	0	0	-404	-404	0.0	0	1-Sided Adj
Explanation:	Adjustment derived from ICP update						
2027 Total	**0**	**0**	**35,283**	**35,283**	**0.0**	0	
2028	0	0	38,830	38,830	0.0	0	1-Sided Adj
Explanation:	Retirement Savings Plan Projection 2028						
2028	0	0	-433	-433	0.0	0	1-Sided Adj
Explanation:	Adjustment derived from ICP update						
2028 Total	**0**	**0**	**38,397**	**38,397**	**0.0**	0	
2029	0	0	39,991	39,991	0.0	0	1-Sided Adj
Explanation:	Retirement Savings Plan Projection 2029						
2029	0	0	-446	-446	0.0	0	1-Sided Adj
Explanation:	Adjustment derived from ICP update						
2029 Total	**0**	**0**	**39,545**	**39,545**	**0.0**	0	
2030	0	0	41,162	41,162	0.0	0	1-Sided Adj
Explanation:	Retirement Savings Plan Projection 2030						
2030	0	0	-458	-458	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 1. RETIREMENT SAVINGS PLAN
Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	Adjustment derived from ICP update						
2030 Total	**0**	**0**	**40,704**	**40,704**	**0.0**	0	
2031	0	0	42,344	42,344	0.0	0	1-Sided Adj
Explanation:	Retirement Savings Plan Projection 2031						
2031	0	0	-472	-472	0.0	0	1-Sided Adj
Explanation:	Adjustment derived from ICP update						
2031 Total	**0**	**0**	**41,872**	**41,872**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 1. RETIREMENT SAVINGS PLAN
Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	28,401	30,142	31,366	31,473	33,538
NSE	0	0	0	0	0
Total	**28,401**	**30,142**	**31,366**	**31,473**	**33,538**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	1,045	-627
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**1,045**	**-627**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	28,401	30,142	31,366	32,519	32,910
NSE	0	0	0	0	0
Total	**28,401**	**30,142**	**31,366**	**32,519**	**32,910**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 1. RETIREMENT SAVINGS PLAN
Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	5,933	2,384	1,575	909	0
NSE	0	0	0	0	0
Total	**5,933**	**2,384**	**1,575**	**909**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	34,334	32,526	32,941	33,428	32,910
NSE	0	0	0	0	0
Total	**34,334**	**32,526**	**32,941**	**33,428**	**32,910**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 1. RETIREMENT SAVINGS PLAN
Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	1,045	-627
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**1,045**	**-627**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024	0	1,045	0	0.0	0	1-Sided Adj

Explanation: Amount related to an adjustment recorded by accounting team in 2025 to correct a transaction from 2024.

2024 Total	**0**	**1,045**	**0**	**0.0**	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 1. RETIREMENT SAVINGS PLAN
Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN
Unit Measure: N/A

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	-1,045	0	0.0	0	1-Sided Adj
Explanation:	Amount related to an adjustment recorded by accounting team in 2025 to correct a transaction from 2024.					
2025	0	418	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to true-up for actual ICP match paid in 2025 which was related to 2024 ICP.					
2025 Total	**0**	**-627**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.009

Southern California Gas Company
Retirement Savings Plan (RSP) Projection
For Years 2026-2031

ASSUMPTIONS

Overall Summary
RSP projection is the sum of two costs, the company match on employee contributions for bi-weekly payrolls and company match for ICP payment.

Assumptions for Company Match for Bi-Weekly Payrolls
1. Company match on employee contributions based on 2025 actuals, adjusted for estimated Compensation Modernization change.
2. Projected total headcount and percentage change are as follows:

	2026	2027	2028	2029	2030	2031
Total Headcount	7,217	7,600	7,984	7,984	7,984	7,984
Increase/(Decrease) to Prior Year-Total	-5.99%	5.31%	5.04%	0.00%	0.00%	0.00%
3. Labor Inflation for 2026-2031 are as follows:	4.11%	3.88%	3.70%	2.99%	2.93%	2.87%

Assumptions for Company Match for ICP
1. ICP company match for 2026 based on payment in 2025 adjusted for estimated Compensation Modernization change.
2. ICP company match reduced by variance is indexed by labor inflation and changes in non-represented headcount.
3. Projected non-represented headcount and percentage change are as follows:

	2026	2027	2028	2029	2030	2031
Non Represented Headcount	3,360	3,479	3,599	3,599	3,599	3,599
Increase/(Decrease) to Prior Year	-3.39%	3.55%	3.43%	0.00%	0.00%	0.00%

4. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Actual	Projected					
Type of Cost	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Company Match on Employee Contributions	$ 30,068,221	$ 30,212,152	$ 33,051,448	$ 36,003,098	$ 37,079,590	$ 38,166,022	$ 39,261,387
ICP Company Match	2,842,180	2,074,834	2,231,865	2,393,803	2,465,378	2,537,613	2,610,443
Total RSP Expense	**$ 32,910,401**	**$ 32,286,987**	**$ 35,283,313**	**$ 38,396,901**	**$ 39,544,968**	**$ 40,703,635**	**$ 41,871,830**

Beginning of Workpaper
2PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub 2. NONQUALIFIED SAVINGS PLAN
Workpaper: 2PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN
Unit Measure: N/A

Activity Description:

This 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 projected costs are based on changes in salaries, which cannot be modeled using other methods.

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub 2. NONQUALIFIED SAVINGS PLAN
Workpaper: 2PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN
Unit Measure: N/A

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	348	361	405	355	341	0	0	0	0	0	0
NSE	0	0	0	0	0	355	369	383	394	406	418
Total	**348**	**361**	**405**	**355**	**341**	**355**	**369**	**383**	**394**	**406**	**418**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 2. NONQUALIFIED SAVINGS PLAN
Workpaper: 2PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	355	369	383	394	406	418	355	369	383	394	406	418
Total	**0**	**0**	**0**	**0**	**0**	**0**	**355**	**369**	**383**	**394**	**406**	**418**	**355**	**369**	**383**	**394**	**406**	**418**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	355	355	0.0	0	1-Sided Adj
Explanation:	Non Qualified Savings Plan Projection 2026						
2026 Total	**0**	**0**	**355**	**355**	**0.0**	0	
2027	0	0	369	369	0.0	0	1-Sided Adj
Explanation:	Non Qualified Savings Plan Projection 2027						
2027 Total	**0**	**0**	**369**	**369**	**0.0**	0	
2028	0	0	383	383	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 2. NONQUALIFIED SAVINGS PLAN
Workpaper: 2PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	Non Qualified Savings Plan Projection 2028						
2028 Total	**0**	**0**	**383**	**383**	**0.0**	0	
2029	0	0	394	394	0.0	0	1-Sided Adj
Explanation:	Non Qualified Savings Plan Projection 2029						
2029 Total	**0**	**0**	**394**	**394**	**0.0**	0	
2030	0	0	406	406	0.0	0	1-Sided Adj
Explanation:	Non Qualified Savings Plan Projection 2030						
2030 Total	**0**	**0**	**406**	**406**	**0.0**	0	
2031	0	0	418	418	0.0	0	1-Sided Adj
Explanation:	Non Qualified Savings Plan Projection 2031						
2031 Total	**0**	**0**	**418**	**418**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 2. NONQUALIFIED SAVINGS PLAN
Workpaper: 2PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	288	334	385	345	341
NSE	0	0	0	0	0
Total	**288**	**334**	**385**	**345**	**341**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	288	334	385	345	341
NSE	0	0	0	0	0
Total	**288**	**334**	**385**	**345**	**341**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 2. NONQUALIFIED SAVINGS PLAN
Workpaper: 2PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	60	26	19	10	0
NSE	0	0	0	0	0
Total	**60**	**26**	**19**	**10**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	348	361	405	355	341
NSE	0	0	0	0	0
Total	**348**	**361**	**405**	**355**	**341**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 2. NONQUALIFIED SAVINGS PLAN
Workpaper: 2PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	288	334	385	345	341
NSE	0	0	0	0	0
Total	**288**	**334**	**385**	**345**	**341**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	288	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to include costs related to excess savings plan for deferred compensation and company match expenses with the Nonqualified Savings plan costs as they were not originally mapped to this workpaper.					
2021 Total	**0**	**288**	**0**	**0.0**	0	
2022	0	334	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to include costs related to excess savings plan for deferred compensation and company match expenses with the Nonqualified Savings plan costs as they were not originally mapped to this workpaper.					

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 2. NONQUALIFIED SAVINGS PLAN
Workpaper: 2PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN
Unit Measure: N/A

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022 Total	**0**	**334**	**0**	**0.0**	0	
2023	0	385	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to include costs related to excess savings plan for deferred compensation and company match expenses with the Nonqualified Savings plan costs as they were not originally mapped to this workpaper.					
2023 Total	**0**	**385**	**0**	**0.0**	0	
2024	0	345	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to include costs related to excess savings plan for deferred compensation and company match expenses with the Nonqualified Savings plan costs as they were not originally mapped to this workpaper.					
2024 Total	**0**	**345**	**0**	**0.0**	0	
2025	0	341	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to include costs related to excess savings plan for deferred compensation and company match expenses with the Nonqualified Savings plan costs as they were not originally mapped to this workpaper.					
2025 Total	**0**	**341**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.010

Southern California Gas Company
Nonqualified Savings Plan Projection
For Years 2026-2031

ASSUMPTIONS

1. Projected cost is based on 2025 Actual and increases by labor inflation.
2. Labor inflation rates for 2026-2031 are as follows:

2025	2026	2027	2028	2029	2030	2031
4.35%	4.11%	3.88%	3.70%	2.99%	2.93%	2.87%

3. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Actual	Projected					
	2025	2026	2027	2028	2029	2030	2031
Total Cost	$ 341,160	$ 355,181	$ 368,962	$ 382,614	$ 394,054	$ 405,836	$ 417,971

Beginning of Workpaper

2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub 3. SUPPLEMENTAL PENSION
Workpaper: 2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Unit Measure: N/A

Activity Description:

This workpaper consists of the non-qualified pension plan. SoCalGas offers two supplemental pension plans, the Supplemental Executive Retirement Plan, which covers a small number of senior executives, and the Cash Balance Restoration Plan. TheCash Balance Restoration Plan restores benefits for employees whose earnings or benefits exceed thelimitations 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 proejcted 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.

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub 3. SUPPLEMENTAL PENSION
Workpaper: 2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Unit Measure: N/A

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	7,384	1,345	4,355	4,436	13,703	0	0	0	0	0	0
NSE	0	0	0	0	0	1,670	1,690	1,810	2,040	2,220	2,370
Total	**7,384**	**1,345**	**4,355**	**4,436**	**13,703**	**1,670**	**1,690**	**1,810**	**2,040**	**2,220**	**2,370**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 3. SUPPLEMENTAL PENSION
Workpaper: 2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	1,670	1,690	1,810	2,040	2,220	2,370	1,670	1,690	1,810	2,040	2,220	2,370
Total	**0**	**0**	**0**	**0**	**0**	**0**	**1,670**	**1,690**	**1,810**	**2,040**	**2,220**	**2,370**	**1,670**	**1,690**	**1,810**	**2,040**	**2,220**	**2,370**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	1,670	1,670	0.0	0	1-Sided Adj
Explanation:	Supplemental Pension Projection 2026						
2026 Total	**0**	**0**	**1,670**	**1,670**	**0.0**	0	
2027	0	0	1,690	1,690	0.0	0	1-Sided Adj
Explanation:	Supplemental Pension Projection 2027						
2027 Total	**0**	**0**	**1,690**	**1,690**	**0.0**	0	
2028	0	0	1,810	1,810	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 3. SUPPLEMENTAL PENSION
Workpaper: 2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	Supplemental Pension Projection 2028						
2028 Total	**0**	**0**	**1,810**	**1,810**	**0.0**	0	
2029	0	0	2,040	2,040	0.0	0	1-Sided Adj
Explanation:	Supplemental Pension Projection 2029						
2029 Total	**0**	**0**	**2,040**	**2,040**	**0.0**	0	
2030	0	0	2,220	2,220	0.0	0	1-Sided Adj
Explanation:	Supplemental Pension Projection 2030						
2030 Total	**0**	**0**	**2,220**	**2,220**	**0.0**	0	
2031	0	0	2,370	2,370	0.0	0	1-Sided Adj
Explanation:	Supplemental Pension Projection 2031						
2031 Total	**0**	**0**	**2,370**	**2,370**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 3. SUPPLEMENTAL PENSION
Workpaper: 2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	417	440	357	380	657
NSE	0	0	0	0	0
Total	**417**	**440**	**357**	**380**	**657**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	5,691	806	3,790	3,936	13,045
NSE	0	0	0	0	0
Total	**5,691**	**806**	**3,790**	**3,936**	**13,045**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	6,108	1,246	4,147	4,316	13,703
NSE	0	0	0	0	0
Total	**6,108**	**1,246**	**4,147**	**4,316**	**13,703**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 3. SUPPLEMENTAL PENSION
Workpaper: 2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	1,276	99	208	121	0
NSE	0	0	0	0	0
Total	**1,276**	**99**	**208**	**121**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	7,384	1,345	4,355	4,436	13,703
NSE	0	0	0	0	0
Total	**7,384**	**1,345**	**4,355**	**4,436**	**13,703**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 3. SUPPLEMENTAL PENSION
Workpaper: 2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	5,691	806	3,790	3,936	13,045
NSE	0	0	0	0	0
Total	**5,691**	**806**	**3,790**	**3,936**	**13,045**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	5,691	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to transfer Supplemental Pension costs to correct workpaper.					
2021 Total	**0**	**5,691**	**0**	**0.0**	0	
2022	0	806	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to transfer Supplemental Pension costs to correct workpaper.					
2022 Total	**0**	**806**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 3. SUPPLEMENTAL PENSION
Workpaper: 2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Unit Measure: N/A

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	3,790	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to transfer Supplemental Pension costs to correct workpaper.					
2023 Total	**0**	**3,790**	**0**	**0.0**	0	
2024	0	3,936	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to transfer Supplemental Pension costs to correct workpaper.					
2024 Total	**0**	**3,936**	**0**	**0.0**	0	
2025	0	13,045	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to transfer Supplemental Pension costs to correct workpaper.					
2025 Total	**0**	**13,045**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.011

Southern California Gas Company
Supplemental Pension Projection - Contributions
For Years 2026-2031

ASSUMPTIONS

1. Supplemental pension projection based on expected contributions (payments) as projected by WTW, a global actuarial services firm.
2. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Projected					
	2026	2027	2028	2029	2030	2031
Contributions	$ 1,670,000	$ 1,690,000	$ 1,810,000	$ 2,040,000	$ 2,220,000	$ 2,370,000

Southern California Gas Gas Company
General Rate Case Forecast
6-year Forecast of Projected ASC Accounting Costs and Contributions
SERP/Cash Balance Restoration Plans
($ in millions)

	SoCalGas Portion of SERP/ Cash Balance Restoration Plans					
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
• Estimated ASC Cost						
Service Cost	0.67	0.71	0.75	0.79	0.83	0.87
Interest Cost	1.04	1.04	1.04	1.04	1.03	1.00
Expected Return on Assets	0.00	0.00	0.00	0.00	0.00	0.00
Amortizations						
Prior Service Cost	0.25	0.25	0.25	0.25	0.25	0.25
Unamortized Loss / (Gain)	0.54	0.49	0.44	0.40	0.37	0.34
Settlements	0.00	0.00	0.00	0.00	0.00	0.00
Total	2.50	2.49	2.48	2.48	2.48	2.46
• Contributions reflecting age 65 retirement for select SERP execs	1.67	1.69	1.81	2.04	2.22	2.37
• Contributions reflecting financial reporting assumptions	1.67	1.69	1.81	2.04	2.22	2.37
• Discount Rate	5.30%	5.30%	5.30%	5.30%	5.30%	5.30%
• Funded Status Beginning of Year						
Projected benefit obligation	19.75	19.79	19.85	19.83	19.62	19.25
Fair value of assets	0.00	0.00	0.00	0.00	0.00	0.00
Funded Status	19.75	19.79	19.85	19.83	19.62	19.25

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, 2025.
Contribution policy reflects expected benefit payments per current pay-as-you-go policy.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Workpaper: VARIOUS

Summary for Category: E. Other Benefit Programs

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0
Non-Labor	5,114	0	0	0	0	0	0
NSE	0	6,159	6,595	6,844	6,886	7,033	7,148
Total	**5,114**	**6,159**	**6,595**	**6,844**	**6,886**	**7,033**	**7,148**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Workpapers belonging to this Category:							
2PB000.012 OTHER BENEFITS - BENEFIT ADMIN FEES							
Labor	0	0	0	0	0	0	0
Non-Labor	1,588	0	0	0	0	0	0
NSE	0	1,558	1,588	1,616	1,642	1,675	1,712
Total	**1,588**	**1,558**	**1,588**	**1,616**	**1,642**	**1,675**	**1,712**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0
2PB000.013 OTHER BENEFITS - EDUCATIONAL ASSISTANCE							
Labor	0	0	0	0	0	0	0
Non-Labor	1,938	0	0	0	0	0	0
NSE	0	1,867	2,002	2,137	2,174	2,219	2,272
Total	**1,938**	**1,867**	**2,002**	**2,137**	**2,174**	**2,219**	**2,272**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Workpaper: VARIOUS

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2PB000.014 OTHER BENEFITS - EMERGENCY CARE							
Labor	0	0	0	0	0	0	0
Non-Labor	268	0	0	0	0	0	0
NSE	0	390	406	422	439	456	474
Total	**268**	**390**	**406**	**422**	**439**	**456**	**474**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0
2PB000.015 OTHER BENEFITS - MASS TRANSIT							
Labor	0	0	0	0	0	0	0
Non-Labor	766	0	0	0	0	0	0
NSE	0	853	1,260	1,323	1,323	1,323	1,323
Total	**766**	**853**	**1,260**	**1,323**	**1,323**	**1,323**	**1,323**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0
2PB000.016 OTHER BENEFITS - RETIREMENT ACTIVITIES							
Labor	0	0	0	0	0	0	0
Non-Labor	358	0	0	0	0	0	0
NSE	0	268	114	70	71	73	74
Total	**358**	**268**	**114**	**70**	**71**	**73**	**74**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Workpaper: VARIOUS

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2PB000.017 OTHER BENEFITS - SERVICE RECOGNITION							
Labor	0	0	0	0	0	0	0
Non-Labor	196	0	0	0	0	0	0
NSE	0	223	225	276	237	287	293
Total	**196**	**223**	**225**	**276**	**237**	**287**	**293**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0
2PB000.018 OTHER BENEFITS - SPECIAL EVENTS							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	1,000	1,000	1,000	1,000	1,000	1,000
Total	**0**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 1. BENEFIT ADMINISTRATION FEES AND SERVICES
Workpaper: 2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES
Unit Measure: N/A

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 projected costs are based primarily on expected actuary and audit fees, which cannot be modeled using other methods.

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 1. BENEFIT ADMINISTRATION FEES AND SERVICES
Workpaper: 2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES
Unit Measure: N/A

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	1,644	1,484	1,745	1,889	1,588	0	0	0	0	0	0
NSE	0	0	0	0	0	1,558	1,588	1,616	1,642	1,675	1,712
Total	**1,644**	**1,484**	**1,745**	**1,889**	**1,588**	**1,558**	**1,588**	**1,616**	**1,642**	**1,675**	**1,712**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 1. BENEFIT ADMINISTRATION FEES AND SERVICES
Workpaper: 2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	1,558	1,588	1,616	1,642	1,675	1,712	1,558	1,588	1,616	1,642	1,675	1,712
Total	**0**	**0**	**0**	**0**	**0**	**0**	**1,558**	**1,588**	**1,616**	**1,642**	**1,675**	**1,712**	**1,558**	**1,588**	**1,616**	**1,642**	**1,675**	**1,712**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	1,558	1,558	0.0	0	1-Sided Adj
Explanation:	Benefit Admin Fees & Services Projection 2026						
2026 Total	**0**	**0**	**1,558**	**1,558**	**0.0**	0	
2027	0	0	1,588	1,588	0.0	0	1-Sided Adj
Explanation:	Benefit Admin Fees & Services Projection 2027						
2027 Total	**0**	**0**	**1,588**	**1,588**	**0.0**	0	
2028	0	0	1,616	1,616	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 1. BENEFIT ADMINISTRATION FEES AND SERVICES
Workpaper: 2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	Benefit Admin Fees & Services Projection 2029						
2028 Total	**0**	**0**	**1,616**	**1,616**	**0.0**	0	
2029	0	0	1,642	1,642	0.0	0	1-Sided Adj
Explanation:	Benefit Admin Fees & Services Projection 2029						
2029 Total	**0**	**0**	**1,642**	**1,642**	**0.0**	0	
2030	0	0	1,675	1,675	0.0	0	1-Sided Adj
Explanation:	Benefit Admin Fees & Services Projection 2030						
2030 Total	**0**	**0**	**1,675**	**1,675**	**0.0**	0	
2031	0	0	1,712	1,712	0.0	0	1-Sided Adj
Explanation:	Benefit Admin Fees & Services Projection 2031						
2031 Total	**0**	**0**	**1,712**	**1,712**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 1. BENEFIT ADMINISTRATION FEES AND SERVICES
Workpaper: 2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	1,360	1,375	1,461	1,490	1,326
NSE	0	0	0	0	0
Total	**1,360**	**1,375**	**1,461**	**1,490**	**1,326**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	200	348	263
NSE	0	0	0	0	0
Total	**0**	**0**	**200**	**348**	**263**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	1,360	1,375	1,662	1,838	1,588
NSE	0	0	0	0	0
Total	**1,360**	**1,375**	**1,662**	**1,838**	**1,588**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 1. BENEFIT ADMINISTRATION FEES AND SERVICES
Workpaper: 2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	284	109	83	51	0
NSE	0	0	0	0	0
Total	**284**	**109**	**83**	**51**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	1,644	1,484	1,745	1,889	1,588
NSE	0	0	0	0	0
Total	**1,644**	**1,484**	**1,745**	**1,889**	**1,588**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 1. BENEFIT ADMINISTRATION FEES AND SERVICES
Workpaper: 2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	200	348	263
NSE	0	0	0	0	0
Total	**0**	**0**	**200**	**348**	**263**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023	0	200	0	0.0	0	CCTR Transf From 2200-0005.000
Explanation:	Adjustment to transfer costs related to Benefit Admin Fees to correct workpaper.					
2023 Total	**0**	**200**	**0**	**0.0**	0	
2024	0	348	0	0.0	0	CCTR Transf From 2200-0005.000

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 1. BENEFIT ADMINISTRATION FEES AND SERVICES
Workpaper: 2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES
Unit Measure: N/A

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Adjustment to transfer costs related to Benefit Admin Fees to correct workpaper.					
2024 Total	**0**	**348**	**0**	**0.0**	0	
2025	0	-51	0	0.0	0	1-Sided Adj
Explanation:	1-sided adjustment to remove Ayco advisory costs.					
2025	0	314	0	0.0	0	CCTR Transf From 2200-0005.000
Explanation:	2-sided adjustment to move costs related to Wageworks and Cobra admin fees, VREP consulting fees and mailing costs to Benefit Admin Fees 2PB000.012.					
2025 Total	**0**	**263**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.012

Southern California Gas Company
Benefit Administration Fees and Services Projection
For Years 2026-2031

ASSUMPTIONS

1. Costs based on 2025 actuals, 2026-2031 increased by non-labor inflation or actual per employee rates for 2026 and beyond.
2. Projected non-labor inflation rates are as follows:

2026	2027	2028	2029	2030	2031
2.33%	1.78%	1.57%	1.73%	2.09%	2.38%

3. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

		Projected					
Type of Service	**Vendor**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Total Comp Study-GRC	WTW	37,500	38,168	38,767	39,437	40,262	41,220
Printing	Neysnesch	23,871	24,296	24,678	25,104	25,629	26,239
Tax	Deloitte Tax	16,543	16,837	17,101	17,397	17,761	18,184
Savings Plan Audit	Deloitte Audit	134,479	136,873	139,022	141,427	144,383	147,819
Savings Plan Admin/Recordkeeping Fees	T Rowe Price	858	858	858	858	858	858
Software Program for Service Recognition	OC Tanner	82,324	85,781	89,764	89,764	89,764	89,764
HRA Admin	Wageworks	142,715	145,255	147,536	150,088	153,225	156,872
Sempra Stock Fund Fiduciary	Newport Trust	159,588	162,429	164,979	167,833	171,341	175,419
Health & Welfare Plan Audits	Simpson & Simpson	77,985	79,373	80,619	82,014	83,728	85,720
Retirement Plan Consulting	WTW	882,627	898,338	912,442	928,227	947,627	970,181
Total Cost		**$ 1,558,490**	**$ 1,588,207**	**$ 1,615,765**	**$ 1,642,150**	**$ 1,674,577**	**$ 1,712,275**

Beginning of Workpaper
2PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 2. EDUCATIONAL ASSISTANCE
Workpaper: 2PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Unit Measure: N/A

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 estimated costs based on projected employee participation and changes in headcount, which cannot be modeled using other methods.

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 2. EDUCATIONAL ASSISTANCE
Workpaper: 2PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Unit Measure: N/A

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	2,183	1,885	1,981	1,926	1,938	0	0	0	0	0	0
NSE	0	0	0	0	0	1,867	2,002	2,137	2,174	2,219	2,272
Total	**2,183**	**1,885**	**1,981**	**1,926**	**1,938**	**1,867**	**2,002**	**2,137**	**2,174**	**2,219**	**2,272**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 2. EDUCATIONAL ASSISTANCE
Workpaper: 2PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	1,867	2,002	2,137	2,174	2,219	2,272	1,867	2,002	2,137	2,174	2,219	2,272
Total	**0**	**0**	**0**	**0**	**0**	**0**	**1,867**	**2,002**	**2,137**	**2,174**	**2,219**	**2,272**	**1,867**	**2,002**	**2,137**	**2,174**	**2,219**	**2,272**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	1,867	1,867	0.0	0	1-Sided Adj
Explanation:	Educational Assistance Projection 2026						
2026 Total	**0**	**0**	**1,867**	**1,867**	**0.0**	0	
2027	0	0	2,002	2,002	0.0	0	1-Sided Adj
Explanation:	Educational Assistance Projection 2027						
2027 Total	**0**	**0**	**2,002**	**2,002**	**0.0**	0	
2028	0	0	2,137	2,137	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 2. EDUCATIONAL ASSISTANCE
Workpaper: 2PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	Educational Assistance Projection 2028						
2028 Total	**0**	**0**	**2,137**	**2,137**	**0.0**	0	
2029	0	0	2,174	2,174	0.0	0	1-Sided Adj
Explanation:	Educational Assistance Projection 2029						
2029 Total	**0**	**0**	**2,174**	**2,174**	**0.0**	0	
2030	0	0	2,219	2,219	0.0	0	1-Sided Adj
Explanation:	Educational Assistance Projection 2030						
2030 Total	**0**	**0**	**2,219**	**2,219**	**0.0**	0	
2031	0	0	2,272	2,272	0.0	0	1-Sided Adj
Explanation:	Educational Assistance Projection 2031						
2031 Total	**0**	**0**	**2,272**	**2,272**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 2. EDUCATIONAL ASSISTANCE
Workpaper: 2PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	1,806	1,747	1,887	1,873	1,938
NSE	0	0	0	0	0
Total	**1,806**	**1,747**	**1,887**	**1,873**	**1,938**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	1,806	1,747	1,887	1,873	1,938
NSE	0	0	0	0	0
Total	**1,806**	**1,747**	**1,887**	**1,873**	**1,938**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 2. EDUCATIONAL ASSISTANCE
Workpaper: 2PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	377	138	95	52	0
NSE	0	0	0	0	0
Total	**377**	**138**	**95**	**52**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	2,183	1,885	1,981	1,926	1,938
NSE	0	0	0	0	0
Total	**2,183**	**1,885**	**1,981**	**1,926**	**1,938**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 2. EDUCATIONAL ASSISTANCE
Workpaper: 2PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
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
Units	0	0	0	0	0

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.013

Southern California Gas Company
Educational Assistance Cost Projection
For Years 2026-2031

ASSUMPTIONS

1. Future participation based on rate of participation in 2025.
2. Headcount changes are as follows:

2026	2027	2028	2029	2030	2031
-5.99%	5.31%	5.04%	0.00%	0.00%	0.00%

3. Cost per participant based on annualized cost indexed for inflation.
4. Non-labor inflation factors are as follows:

2025	2026	2027	2028	2029	2030	2031
2.80%	2.33%	1.78%	1.57%	1.73%	2.09%	2.38%

5. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Actual	Projected					
Year	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Participants	496	467	492	517	517	517	517
Estimated Cost per Participant	$ 3,907	$ 3,998	$ 4,069	$ 4,133	$ 4,205	$ 4,292	$ 4,395
Cost	**$ 1,937,874**						
Cost for Year		**$ 1,867,083**	**$ 2,002,047**	**$ 2,136,806**	**$ 2,173,773**	**$ 2,219,205**	**$ 2,272,022**

Beginning of Workpaper

2PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 3. EMERGENCY DAY CARE
Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE
Unit Measure:

Activity Description:

The emergency care program provides day care services when an employee's primary care resource is unavailable. This program reduces unplanned absences and work time lost due to breakdowns in day care 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 projected costs based on contracted amounts, which cannot be modeled using other methods.

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 3. EMERGENCY DAY CARE
Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE
Unit Measure:

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	297	232	431	344	268	0	0	0	0	0	0
NSE	0	0	0	0	0	390	406	422	439	456	474
Total	**297**	**232**	**431**	**344**	**268**	**390**	**406**	**422**	**439**	**456**	**474**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 3. EMERGENCY DAY CARE
Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE
Unit Measure:

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	390	406	422	439	456	474	390	406	422	439	456	474
Total	**0**	**0**	**0**	**0**	**0**	**0**	**390**	**406**	**422**	**439**	**456**	**474**	**390**	**406**	**422**	**439**	**456**	**474**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	390	390	0.0	0	1-Sided Adj
Explanation:	Emergency Childcare Projection 2026						
2026 Total	**0**	**0**	**390**	**390**	**0.0**	0	
2027	0	0	406	406	0.0	0	1-Sided Adj
Explanation:	Emergency Childcare Projection 2027						
2027 Total	**0**	**0**	**406**	**406**	**0.0**	0	
2028	0	0	422	422	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 3. EMERGENCY DAY CARE
Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE
Unit Measure:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	Emergency Childcare Projection 2028						
2028 Total	**0**	**0**	**422**	**422**	**0.0**	0	
2029	0	0	439	439	0.0	0	1-Sided Adj
Explanation:	Emergency Childcare Projection 2029						
2029 Total	**0**	**0**	**439**	**439**	**0.0**	0	
2030	0	0	456	456	0.0	0	1-Sided Adj
Explanation:	Emergency Childcare Projection 2030						
2030 Total	**0**	**0**	**456**	**456**	**0.0**	0	
2031	0	0	474	474	0.0	0	1-Sided Adj
Explanation:	Emergency Childcare Projection 2031						
2031 Total	**0**	**0**	**474**	**474**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 3. EMERGENCY DAY CARE
Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE
Unit Measure:

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	246	215	410	334	268
NSE	0	0	0	0	0
Total	**246**	**215**	**410**	**334**	**268**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	246	215	410	334	268
NSE	0	0	0	0	0
Total	**246**	**215**	**410**	**334**	**268**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 3. EMERGENCY DAY CARE
Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE
Unit Measure:

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	51	17	21	9	0
NSE	0	0	0	0	0
Total	**51**	**17**	**21**	**9**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	297	232	431	344	268
NSE	0	0	0	0	0
Total	**297**	**232**	**431**	**344**	**268**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 3. EMERGENCY DAY CARE
Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	246	215	410	334	268
NSE	0	0	0	0	0
Total	**246**	**215**	**410**	**334**	**268**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	246	0	0.0	0	CCTR Transf From 2200-0005.003
Explanation:	Adjustment to transfer Emergency Care costs to correct workpaper.					
2021 Total	**0**	**246**	**0**	**0.0**	0	
2022	0	215	0	0.0	0	CCTR Transf From 2200-0005.003
Explanation:	Adjustment to transfer Emergency Care costs to the correct workpaper.					
2022 Total	**0**	**215**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 3. EMERGENCY DAY CARE
Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	410	0	0.0	0	CCTR Transf From 2200-0005.003
Explanation:	Adjustment to transfer Emergency Care costs to correct workpaper.					
2023 Total	**0**	**410**	**0**	**0.0**	0	
2024	0	334	0	0.0	0	CCTR Transf From 2200-0005.000
Explanation:	Adjustments to transfer Emergency Care costs to the correct workpaper.					
2024 Total	**0**	**334**	**0**	**0.0**	0	
2025	0	268	0	0.0	0	CCTR Transf From 2200-0005.000
Explanation:	2-sided adjustment to move costs related to emergency care 2PB000.014.					
2025 Total	**0**	**268**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.014

Southern California Gas Company
Wellness and Emergency Child Care Projection
For Years 2026-2031

ASSUMPTIONS

1. Most costs below are projected based on underlying assumptions for each item labeled below. Costs for 2026-2031 reflect increases for non labor inflation and projected changes in headcount.

	2026	2027	2028	2029	2030	2031
2. Non labor inflation for 2026-2031 are as follows:	2.33%	1.78%	1.57%	1.73%	2.09%	2.38%
3. Emergency child care is estimated in increase as follows:	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

4. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Projected					
	2026	2027	2028	2029	2030	2031
Calendars (1 per employee)	26,606	27,079	27,505	27,980	28,565	29,245
Quarterly Wellness Newsletter & e-Library	6,549	6,666	6,770	6,887	7,031	7,199
Literature/Brochures (for wellness table at health fairs/safety stand downs, events, ee requests) Clipart for electronic communications	2,558	2,604	2,645	2,690	2,747	2,812
Supervisor & Employee Substance Abuse Awareness Training: Mandatory DOT Substance abuse awareness training for supervisors and employees (including LMS training module for substance abuse awareness education)	2,000	-	-	-	-	-
Wellness Initiatives	306,990	312,454	317,360	322,850	329,598	337,442
Benefits & Wellness Platform Project	261,957	266,619	270,805	281,638	292,903	304,619
Class Pass (Subsidized Program)	66,515	67,698	68,761	69,951	71,413	73,112
Educational Presentations - Webinars	5,117	5,208	5,289	5,381	5,493	5,624
GCT Health Fairs	7,675	7,811	7,934	8,071	8,240	8,436
Benefits and Wellness Fair	35,000	35,000	35,000	35,000	35,000	35,000
Incentive Giveaways for onsite events	25,000	25,000	30,000	30,000	30,000	30,000
WELCOA Membership (Wellness Council of America) for wellness best practice and training/educational resources	471	479	487	495	505	517
Fitness Subsidy Program (employee payroll reimbursements)	81,000	82,442	83,736	85,185	86,965	89,035
Virtual/Onsite Instructor-led Fitness Sessions:						
Yoga	12,000	12,000	13,200	13,200	13,200	13,200
Mindfulness Classes	20,466	20,830	21,157	21,523	21,973	22,496
HITT (High Intensity Interval Training)	20,466	20,830	21,157	21,523	21,973	22,496
Zumba	20,466	20,830	21,157	21,523	21,973	22,496
Subsidized Fitness Programs (Future Wellness; YMCA Stair Climb)	7,000	7,125	7,236	7,362	7,516	7,694
Future Wellness	25,583	26,038	26,447	26,904	27,466	28,120
I Care for Your Brain (Brain Health Dementia/Alzheimers sponsorship program)	8,000	8,000	10,000	10,000	12,000	12,000
Weight Watchers - Discount/Subsidy Program	15,000	17,000	25,000	28,000	31,000	31,000
Financial Wellness Program Goldman Sachs	195,000	195,000	195,000	195,000	195,000	195,000
Educational Presentations - Lunch & Learns/Webinars	26,000	26,000	26,000	26,000	26,000	26,000
Wellness Event Catering (Healthy Snacks, refreshments)	12,000	12,000	14,000	14,000	14,000	14,000
Misc & Parking validations at GCT for Wellness presenters and vendors	4,000	4,071	4,135	4,207	4,295	4,397
Wellness and Mother's Room (supplies/décor)	5,117	5,208	5,289	5,381	5,493	5,624
Incentive/Prizes/Giveaways/Misc. program supplies and expenses	15,000	15,000	15,000	15,000	15,000	15,000
Flu Shots and Flu Shot Voucher Program	26,000	26,463	26,878	27,343	27,915	28,579
Wellness Educational Events (Conference Board, Lyra Breakthrough, etc.)	15,000	15,267	15,507	15,775	16,105	16,488
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings/BP/BMI, Bone Density, etc.	5,000	5,089	5,169	5,258	5,368	5,496
Longevity Body Scan Screenings (partial subsidy) for Longevity screenings	40,000	40,000	40,000	40,000	40,000	40,000
Wellness Total	$ 1,299,533	$ 1,315,812	$ 1,348,626	$ 1,374,129	$ 1,404,738	$ 1,433,129
Emergency Dependent & Back-up Child Care	$ 390,000	$ 405,600	$ 421,824	$ 438,697	$ 456,245	$ 474,495
Combined Total	1,689,533	1,721,412	1,770,450	1,812,826	1,860,983	1,907,624

Beginning of Workpaper
2PB000.015 - OTHER BENEFITS - MASS TRANSIT

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 4. MASS TRANSIT INCENTIVE
Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT
Unit Measure: N/A

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.

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 4. MASS TRANSIT INCENTIVE
Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT
Unit Measure: N/A

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	32	482	918	880	766	0	0	0	0	0	0
NSE	0	0	0	0	0	853	1,260	1,323	1,323	1,323	1,323
Total	**32**	**482**	**918**	**880**	**766**	**853**	**1,260**	**1,323**	**1,323**	**1,323**	**1,323**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 4. MASS TRANSIT INCENTIVE
Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	853	1,260	1,323	1,323	1,323	1,323	853	1,260	1,323	1,323	1,323	1,323
Total	**0**	**0**	**0**	**0**	**0**	**0**	**853**	**1,260**	**1,323**	**1,323**	**1,323**	**1,323**	**853**	**1,260**	**1,323**	**1,323**	**1,323**	**1,323**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	853	853	0.0	0	1-Sided Adj
Explanation:	Mass Transit Incentive Projection 2026						
2026 Total	**0**	**0**	**853**	**853**	**0.0**	0	
2027	0	0	1,260	1,260	0.0	0	1-Sided Adj
Explanation:	Mass Transit Incentive Projection 2027						
2027 Total	**0**	**0**	**1,260**	**1,260**	**0.0**	0	
2028	0	0	1,323	1,323	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 4. MASS TRANSIT INCENTIVE
Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	Mass Transit Incentive Projection 2028						
2028 Total	**0**	**0**	**1,323**	**1,323**	**0.0**	0	
2029	0	0	1,323	1,323	0.0	0	1-Sided Adj
Explanation:	Mass Transit Incentive Projection 2029						
2029 Total	**0**	**0**	**1,323**	**1,323**	**0.0**	0	
2030	0	0	1,323	1,323	0.0	0	1-Sided Adj
Explanation:	Mass Transit Incentive Projection 2030						
2030 Total	**0**	**0**	**1,323**	**1,323**	**0.0**	0	
2031	0	0	1,323	1,323	0.0	0	1-Sided Adj
Explanation:	Mass Transit Incentive Projection 2031						
2031 Total	**0**	**0**	**1,323**	**1,323**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 4. MASS TRANSIT INCENTIVE
Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	26	447	875	856	768
NSE	0	0	0	0	0
Total	**26**	**447**	**875**	**856**	**768**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-2
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**-2**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	26	447	875	856	766
NSE	0	0	0	0	0
Total	**26**	**447**	**875**	**856**	**766**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 4. MASS TRANSIT INCENTIVE
Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	5	35	44	24	0
NSE	0	0	0	0	0
Total	**5**	**35**	**44**	**24**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	32	482	918	880	766
NSE	0	0	0	0	0
Total	**32**	**482**	**918**	**880**	**766**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 4. MASS TRANSIT INCENTIVE
Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-2
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**-2**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	-2	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 4. MASS TRANSIT INCENTIVE
Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT
Unit Measure: N/A

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	1-sided adjustment to remove costs that are not related to $100 monthly subsidy for users of mass transit. Should not be included with GRC costs.					
2025 Total	**0**	**-2**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.015

Southern California Gas Company
Green Transportation
For Years 2026-2031

ASSUMPTIONS

1. Transportation subsidy costs projected for Jan - Jul 2026 based on utilization as of December 2025, using current subsidies and indexed for changes in headcount.

2. Primary assumptions for projection are as follows:

Number of participants as of December 2025		557
Monthly Cost/Participant	$	100
Annualized Average Cost/Participant	$	1,200

3. Between August and October 2026, 250 participants will move to the new HQ building in three phases and will receive a new subsidy:

Phase 1 August 2026		100
Phase 2 September 2026		100
Phase 3 October 2026		50
Approximate new program monthly cost per participant	$	276

	2027	2028	2029	2030	2031
4. Headcount % Change (excluding SB 901)	5.31%	5.04%	0.00%	0.00%	0.00%

5. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

		Projected				
Year	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Estimated Participants in mass transit program		323	340	340	340	340
Annual cost/Participant:		$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200
January - July (557 partiicipants)	$ 389,900					
August (457 participants)	$ 45,700					
September (357 participants)	$ 35,700					
October - December (307 participants)	$ 92,100					
Mass transit program continued beyond 2026		$ 387,969	$ 407,537	$ 407,537	$ 407,537	$ 407,537
Estimated Participants in new program		263	277	277	277	277
Annual cost/Participant:		$ 3,312	$ 3,312	$ 3,312	$ 3,312	$ 3,312
New program August (100 participants)	$ 27,600					
New program September (200 participants)	$ 55,200					
New program October-December (250 participants)	$ 207,000					
New program beyond 2026 (250 participants)		$ 871,981	$ 915,963	$ 915,963	$ 915,963	$ 915,963
Total Cost	**$ 853,200**	**$ 1,259,950**	**$ 1,323,500**	**$ 1,323,500**	**$ 1,323,500**	**$ 1,323,500**

Beginning of Workpaper
2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 5. RETIREMENT ACTIVITIES
Workpaper: 2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES
Unit Measure:

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 chosen as projected costs are based on estimated costs, which cannot be projected using other methods.

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 5. RETIREMENT ACTIVITIES
Workpaper: 2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES
Unit Measure:

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	186	239	57	75	358	0	0	0	0	0	0
NSE	0	0	0	0	0	268	114	70	71	73	74
Total	**186**	**239**	**57**	**75**	**358**	**268**	**114**	**70**	**71**	**73**	**74**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 5. RETIREMENT ACTIVITIES
Workpaper: 2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES
Unit Measure:

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	268	114	70	71	73	74	268	114	70	71	73	74
Total	**0**	**0**	**0**	**0**	**0**	**0**	**268**	**114**	**70**	**71**	**73**	**74**	**268**	**114**	**70**	**71**	**73**	**74**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	268	268	0.0	0	1-Sided Adj
Explanation:	Retirement Activities Projection 2026						
2026 Total	**0**	**0**	**268**	**268**	**0.0**	0	
2027	0	0	114	114	0.0	0	1-Sided Adj
Explanation:	Retirement Activities Projection 2027						
2027 Total	**0**	**0**	**114**	**114**	**0.0**	0	
2028	0	0	70	70	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 5. RETIREMENT ACTIVITIES
Workpaper: 2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES
Unit Measure:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	Retirement Activities Projection 2028						
2028 Total	**0**	**0**	**70**	**70**	**0.0**	0	
2029	0	0	71	71	0.0	0	1-Sided Adj
Explanation:	Retirement Activities Projection 2029						
2029 Total	**0**	**0**	**71**	**71**	**0.0**	0	
2030	0	0	73	73	0.0	0	1-Sided Adj
Explanation:	Retirement Activities Projection 2030						
2030 Total	**0**	**0**	**73**	**73**	**0.0**	0	
2031	0	0	74	74	0.0	0	1-Sided Adj
Explanation:	Retirement Activities Projection 2031						
2031 Total	**0**	**0**	**74**	**74**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 5. RETIREMENT ACTIVITIES
Workpaper: 2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES
Unit Measure:

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	155	221	55	67	329
NSE	0	0	0	0	0
Total	**155**	**221**	**55**	**67**	**329**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	-1	0	0	5	29
NSE	0	0	0	0	0
Total	**-1**	**0**	**0**	**5**	**29**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	154	221	55	73	358
NSE	0	0	0	0	0
Total	**154**	**221**	**55**	**73**	**358**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 5. RETIREMENT ACTIVITIES
Workpaper: 2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES
Unit Measure:

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	32	18	3	2	0
NSE	0	0	0	0	0
Total	**32**	**18**	**3**	**2**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	186	239	57	75	358
NSE	0	0	0	0	0
Total	**186**	**239**	**57**	**75**	**358**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 5. RETIREMENT ACTIVITIES
Workpaper: 2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	-0.531	0	0	5	29
NSE	0	0	0	0	0
Total	**-0.531**	**0**	**0**	**5**	**29**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-1	0	0.0	0	1-Sided Adj
Explanation:	Compared GRID reports to 2021 actual pension and benefit costs related to retirement activities, excluding SB901 costs, and made adjustment to exclude miscellaneous expenses in cost centers that should be classified as Non-GRC costs.					
2021 Total	**0**	**-1**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 5. RETIREMENT ACTIVITIES
Workpaper: 2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	5	0	0.0	0	CCTR Transf From 2200-0005.000
Explanation:	Adjustment to transfer costs related to Retirement Activities to the correct workpaper.					
2024 Total	**0**	**5**	**0**	**0.0**	0	
2025	0	29	0	0.0	0	CCTR Transf From 2200-0005.000
Explanation:	2-sided adjustment to move costs related to retirement celebrations to Retirement Activities 2PB000.016.					
2025 Total	**0**	**29**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.016

Southern California Gas Company
Retirement Activities Projection
For Years 2026-2031

ASSUMPTIONS

1. Cost for 2026-2031 projected based on 2025 actual cost indexed for non-labor inflation.
2. Non labor inflation rates are as follows:

	2025	2026	2027	2028	2029	2030	2031
		2.33%	1.78%	1.57%	1.73%	2.09%	2.38%
3. Actual retirements	403						
4. Expected retirements		320	133	81	89	101	109
5. Cost per retirement	821	840	855	868	883	902	923

6. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Actual	Projected					
	2025	2026	2027	2028	2029	2030	2031
Retirement activities cost	**$ 330,765**	**$ 268,482**	**$ 113,977**	**$ 70,039**	**$ 71,251**	**$ 72,740**	**$ 74,471**

Beginning of Workpaper
2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 6. SERVICE RECOGNITION
Workpaper: 2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION
Unit Measure: N/A

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 projected costs are based on service history of employees, which cannot be modeled using other methods.

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 6. SERVICE RECOGNITION
Workpaper: 2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION
Unit Measure: N/A

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	228	180	266	255	196	0	0	0	0	0	0
NSE	0	0	0	0	0	223	225	276	237	287	293
Total	**228**	**180**	**266**	**255**	**196**	**223**	**225**	**276**	**237**	**287**	**293**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 6. SERVICE RECOGNITION
Workpaper: 2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	223	225	276	237	287	293	223	225	276	237	287	293
Total	**0**	**0**	**0**	**0**	**0**	**0**	**223**	**225**	**276**	**237**	**287**	**293**	**223**	**225**	**276**	**237**	**287**	**293**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	223	223	0.0	0	1-Sided Adj
Explanation:	Service Recognition Projection 2026						
2026 Total	**0**	**0**	**223**	**223**	**0.0**	0	
2027	0	0	225	225	0.0	0	1-Sided Adj
Explanation:	Service Recognition Projection 2027						
2027 Total	**0**	**0**	**225**	**225**	**0.0**	0	
2028	0	0	276	276	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 6. SERVICE RECOGNITION
Workpaper: 2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	Service Recognition Projection 2028						
2028 Total	**0**	**0**	**276**	**276**	**0.0**	0	
2029	0	0	237	237	0.0	0	1-Sided Adj
Explanation:	Service Recognition Projection 2029						
2029 Total	**0**	**0**	**237**	**237**	**0.0**	0	
2030	0	0	287	287	0.0	0	1-Sided Adj
Explanation:	Service Recognition Projection 2030						
2030 Total	**0**	**0**	**287**	**287**	**0.0**	0	
2031	0	0	293	293	0.0	0	1-Sided Adj
Explanation:	Service Recognition Projection 2031						
2031 Total	**0**	**0**	**293**	**293**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 6. SERVICE RECOGNITION
Workpaper: 2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	189	130	253	249	196
NSE	0	0	0	0	0
Total	**189**	**130**	**253**	**249**	**196**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	37	0	0	0
NSE	0	0	0	0	0
Total	**0**	**37**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	189	166	253	249	196
NSE	0	0	0	0	0
Total	**189**	**166**	**253**	**249**	**196**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 6. SERVICE RECOGNITION
Workpaper: 2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION
Unit Measure: N/A

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	39	13	13	7	0
NSE	0	0	0	0	0
Total	**39**	**13**	**13**	**7**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	228	180	266	255	196
NSE	0	0	0	0	0
Total	**228**	**180**	**266**	**255**	**196**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 6. SERVICE RECOGNITION
Workpaper: 2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	37	0	0	0
NSE	0	0	0	0	0
Total	**0**	**37**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022	0	37	0	0.0	0	1-Sided Adj

Explanation: Adjustment to transfer service recognition costs to the correct workpaper.

2022 Total	**0**	**37**	**0**	**0.0**	0
2023 Total	**0**	**0**	**0**	**0.0**	0
2024 Total	**0**	**0**	**0**	**0.0**	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 6. SERVICE RECOGNITION
Workpaper: 2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION
Unit Measure: N/A

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.017

Southern California Gas Company
Service Recognition
For Years 2026-2031

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 2025 data provided by OC Tanner, each award level indexed for non-labor inflation.
3. Non labor inflation for 2026-2031 are as follows:

2026	2027	2028	2029	2030	2031
2.33%	1.78%	1.57%	1.73%	2.09%	2.38%

4. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Projected					
	2026	2027	2028	2029	2030	2031
Estimated Recipients						
5 Years of Service	657	697	385	151	53	53
10 Years of Service	136	74	258	245	404	404
15 Years of Service	312	410	357	372	375	375
20 Years of Service	319	252	206	149	144	144
25 Years of Service	204	210	289	170	229	229
30 Years of Service	41	65	130	125	167	167
35 Years of Service	25	10	36	41	26	26
40 Years of Service	10	11	26	61	85	85
45 Years of Service	11	3	26	17	27	27
50 Years of Service	1	3	5	5	4	4
60 Years of Service	-	-	1	1	1	1
Estimated Cost Per Award						
5 Years of Service	$ 63	$ 64	$ 65	$ 66	$ 68	$ 69
10 Years of Service	91	93	94	96	98	100
15 Years of Service	119	121	123	125	127	130
20 Years of Service	174	177	180	183	187	191
25 Years of Service	230	234	237	242	247	253
30 Years of Service	285	290	295	300	306	314
35 Years of Service	341	347	352	358	366	375
40 Years of Service	396	403	410	417	425	436
45 Years of Service	452	460	467	475	485	497
50 Years of Service	452	460	467	475	485	497
60 Years of Service	452	460	467	475	485	497
Projected Amount						
5 Years of Service	$ 41,515	$ 44,827	$ 25,149	$ 10,034	$ 3,596	$ 3,681
10 Years of Service	12,369	6,850	24,258	23,434	39,450	40,389
15 Years of Service	37,035	49,534	43,808	46,439	47,792	48,929
20 Years of Service	55,575	44,684	37,101	27,299	26,935	27,576
25 Years of Service	46,865	49,102	68,635	41,072	56,483	57,827
30 Years of Service	11,695	18,871	38,334	37,498	51,144	52,361
35 Years of Service	8,519	3,468	12,682	14,693	9,512	9,739
40 Years of Service	3,963	4,437	10,651	25,422	36,164	37,024
45 Years of Service	4,970	1,379	12,143	8,077	13,097	13,408
50 Years of Service	452	1,379	2,335	2,376	1,940	1,986
60 Years of Service	-	-	467	475	485	497
Cost	**$ 222,958**	**$ 224,532**	**$ 275,564**	**$ 236,819**	**$ 286,597**	**$ 293,418**

Beginning of Workpaper
2PB000.018 - OTHER BENEFITS - SPECIAL EVENTS

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 7. SPECIAL EVENTS
Workpaper: 2PB000.018 - OTHER BENEFITS - SPECIAL EVENTS
Unit Measure:

Activity Description:

Special Events night is a long-standing benefit highly valued by employees at all levels. It is the one time a year when employees from union and management ranks from all around the company gather in one place.

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 estimates, which cannot be projected using other methods.

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 7. SPECIAL EVENTS
Workpaper: 2PB000.018 - OTHER BENEFITS - SPECIAL EVENTS
Unit Measure:

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	996	0	0	0	0	0	0	0
NSE	0	0	0	0	0	1,000	1,000	1,000	1,000	1,000	1,000
Total	**0**	**0**	**0**	**996**	**0**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 7. SPECIAL EVENTS
Workpaper: 2PB000.018 - OTHER BENEFITS - SPECIAL EVENTS
Unit Measure:

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total	**0**	**0**	**0**	**0**	**0**	**0**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	1,000	1,000	0.0	0	1-Sided Adj
Explanation:	Events Projection 2026						
2026 Total	**0**	**0**	**1,000**	**1,000**	**0.0**	0	
2027	0	0	1,000	1,000	0.0	0	1-Sided Adj
Explanation:	Events Projection 2027						
2027 Total	**0**	**0**	**1,000**	**1,000**	**0.0**	0	
2028	0	0	1,000	1,000	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 7. SPECIAL EVENTS
Workpaper: 2PB000.018 - OTHER BENEFITS - SPECIAL EVENTS
Unit Measure:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	Events Projection 2028						
2028 Total	**0**	**0**	**1,000**	**1,000**	**0.0**	0	
2029	0	0	1,000	1,000	0.0	0	1-Sided Adj
Explanation:	Events Projection 2029						
2029 Total	**0**	**0**	**1,000**	**1,000**	**0.0**	0	
2030	0	0	1,000	1,000	0.0	0	1-Sided Adj
Explanation:	Events Projection 2030						
2030 Total	**0**	**0**	**1,000**	**1,000**	**0.0**	0	
2031	0	0	1,000	1,000	0.0	0	1-Sided Adj
Explanation:	Events Projection 2031						
2031 Total	**0**	**0**	**1,000**	**1,000**	**0.0**	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 7. SPECIAL EVENTS
Workpaper: 2PB000.018 - OTHER BENEFITS - SPECIAL EVENTS
Unit Measure:

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	969	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**969**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	969	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**969**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 7. SPECIAL EVENTS
Workpaper: 2PB000.018 - OTHER BENEFITS - SPECIAL EVENTS
Unit Measure:

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
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
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	27	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**27**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	996	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**996**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 7. SPECIAL EVENTS
Workpaper: 2PB000.018 - OTHER BENEFITS - SPECIAL EVENTS
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
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
Units	0	0	0	0	0

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.018

Southern California Gas Company
Special Events Night Budget
For Years 2026-2031

ASSUMPTIONS

1. Special Events is based on prior event costs, projected by event planners, currently at flat rate.
2. Non labor inflation for 2026-2031 are as follows:

	2026	2027	2028	2029	2030	2031
	2.33%	1.78%	1.57%	1.73%	2.09%	2.38%

3. Projected headcount and percentage increase are as follows:

Headcount	7,217	7,600	7,984	7,984	7,984	7,984
Increase/(Decrease) to Prior Year	-5.99%	5.31%	5.04%	0.00%	0.00%	0.00%

4. Forecasted costs exclude 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 SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Projected					
	2026	2027	2028	2029	2030	2031
Costs by Year	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0005	000	PENSION & BENEFITS - MEDICAL
2200-8000	000	MGMT/C&T INCENTIVE AWARDS - For GRC use only