

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas revenue)
requirement and base rates)
effective January 1, 2024 (U 904-G))

Application No. 22-05-____

Exhibit No.: (SCG-25-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF DEBBIE S. ROBINSON
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

May 2022



2024 General Rate Case - APP
INDEX OF WORKPAPERS

Exhibit SCG-25-WP - CORPORATE CENTER - COMPENSATION & BENEFITS

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Overall Summary For Exhibit No. SCG-25-WP

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

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Non-Shared Services	244,691	260,259	286,442	304,413
Shared Services	0	0	0	0
Total	244,691	260,259	286,442	304,413

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Summary of Non-Shared Services Workpapers:

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. Compensation	107,480	105,379	112,520	116,699
A. Health Benefits	97,294	113,933	129,303	141,870
B. Welfare Benefits	1,339	1,557	1,710	1,815
C. Retirement Plans	34,797	33,456	36,210	37,136
D. Other Benefit Programs	3,781	5,934	6,699	6,893
Total	244,691	260,259	286,442	304,413

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Summary of Non-Shared Services Workpapers:

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. Compensation	107,480	105,379	112,520	116,699
A. Health Benefits	97,294	113,933	129,303	141,870
B. Welfare Benefits	1,339	1,557	1,710	1,815
C. Retirement Plans	34,797	33,456	36,210	37,136
D. Other Benefit Programs	3,781	5,934	6,699	6,893
Total	244,691	260,259	286,442	304,413

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Summary for Category: A. Compensation

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
		2022	2023	2024
Labor	0	104,698	111,791	115,944
Non-Labor	107,480	0	0	0
NSE	0	681	729	755
Total	107,480	105,379	112,520	116,699
FTE	-0.2	0.0	0.0	0.0

Workpapers belonging to this Category:

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

Labor	0	102,776	109,869	114,022
Non-Labor	104,638	0	0	0
NSE	0	0	0	0
Total	104,638	102,776	109,869	114,022
FTE	0.0	0.1	0.1	0.1

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

Labor	0	1,922	1,922	1,922
Non-Labor	2,768	0	0	0
NSE	0	0	0	0
Total	2,768	1,922	1,922	1,922
FTE	-0.2	-0.1	-0.1	-0.1

2CP000.003 COMPENSATION - SPECIAL RECOGNITION AWARDS

Labor	0	0	0	0
Non-Labor	74	0	0	0
NSE	0	681	729	755
Total	74	681	729	755
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Summary for Category: A. Health Benefits

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
		2022	2023	2024
Labor	0	0	0	0
Non-Labor	97,294	0	0	0
NSE	0	113,933	129,303	141,870
Total	97,294	113,933	129,303	141,870
FTE	-0.1	0.0	0.0	0.0

Workpapers belonging to this Category:

2PB000.000 HEALTH BENEFITS - MEDICAL

Labor	0	0	0	0
Non-Labor	92,340	0	0	0
NSE	0	106,235	120,752	132,596
Total	92,340	106,235	120,752	132,596
FTE	-0.1	0.0	0.0	0.0

2PB000.001 HEALTH BENEFITS - DENTAL

Labor	0	0	0	0
Non-Labor	3,915	0	0	0
NSE	0	5,199	5,781	6,225
Total	3,915	5,199	5,781	6,225
FTE	0.0	0.0	0.0	0.0

2PB000.002 HEALTH BENEFITS - VISION

Labor	0	0	0	0
Non-Labor	475	0	0	0
NSE	0	587	652	701
Total	475	587	652	701
FTE	0.0	0.0	0.0	0.0

2PB000.003 HEALTH BENEFITS - WELLNESS

Labor	0	0	0	0
Non-Labor	269	0	0	0
NSE	0	981	1,061	1,187
Total	269	981	1,061	1,187
FTE	0.0	0.0	0.0	0.0

2PB000.004 HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

Labor	0	0	0	0
Non-Labor	295	0	0	0
NSE	0	931	1,057	1,161
Total	295	931	1,057	1,161
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Category-Sub: 1. Variable Pay (GRC Use Only)
Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Activity Description:

Variable pay is an essential component of a competitive total compensation package for a number of reasons including: creating focus on desired results, improving performance and facilitating ideas and improvements. Short-term incentives have been a part of SCG'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.

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	102,776	109,869	114,022
Non-Labor		74,910	75,869	73,661	97,274	104,638	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		74,910	75,869	73,661	97,274	104,638	102,776	109,869	114,022
FTE		0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Category-Sub: 1. Variable Pay (GRC Use Only)
Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	102,776	109,869	114,022	102,776	109,869	114,022
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	102,776	109,869	114,022	102,776	109,869	114,022
FTE	Zero-Based	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	102,776	0	0	102,776	0.1	1-Sided Adj
Explanation: 2022 ICP Forecast						
2022 Total	102,776	0	0	102,776	0.1	
2023	109,869	0	0	109,869	0.1	1-Sided Adj
Explanation: 2023 ICP Forecast						
2023 Total	109,869	0	0	109,869	0.1	
2024	114,022	0	0	114,022	0.1	1-Sided Adj
Explanation: 2024 ICP Forecast						
2024 Total	114,022	0	0	114,022	0.1	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Category-Sub: 1. Variable Pay (GRC Use Only)
Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	75,489	74,999	77,992	84,184	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	75,489	74,999	77,992	84,184	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	-75,489	-74,999	-77,992	-84,184	0
Non-Labor	66,565	69,557	68,711	90,368	104,638
NSE	0	0	0	0	0
Total	-8,924	-5,442	-9,281	6,184	104,638
FTE	-0.1	-0.1	-0.1	-0.1	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	66,565	69,557	68,711	90,368	104,638
NSE	0	0	0	0	0
Total	66,565	69,557	68,711	90,368	104,638
FTE	-0.1	-0.1	-0.1	-0.1	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	8,345	6,312	4,950	6,906	0
NSE	0	0	0	0	0
Total	8,345	6,312	4,950	6,906	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	74,910	75,869	73,661	97,274	104,638
NSE	0	0	0	0	0
Total	74,910	75,869	73,661	97,274	104,638
FTE	-0.1	-0.1	-0.1	-0.1	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.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Category-Sub: 1. Variable Pay (GRC Use Only)
Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-75,489	-74,999	-77,992	-84,184	0
Non-Labor	66,565	69,557	68,711	90,368	104,638
NSE	0	0	0	0	0
Total	-8,924	-5,442	-9,281	6,184	104,638
FTE	-0.1	-0.1	-0.1	-0.1	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-75,489	75,489	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2017	0	-8,924	0	0.0	1-Sided Adj
Explanation:	Transfer ICP costs to correct workgroup				
2017 Total	-75,489	66,565	0	-0.1	
2018	-74,999	74,999	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2018	0	-5,442	0	0.0	1-Sided Adj
Explanation:	Transfer ICP costs to correct work group				
2018 Total	-74,999	69,557	0	-0.1	
2019	-77,992	77,992	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2019	0	-9,281	0	0.0	1-Sided Adj
Explanation:	Transfer ICP costs to correct work group				
2019 Total	-77,992	68,711	0	-0.1	
2020	-84,184	84,184	0	-0.1	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Category-Sub: 1. Variable Pay (GRC Use Only)
Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation: GRID calculates a V&S amount to all historical labor costs, but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.					
2020	0	6,184	0	0.0	1-Sided Adj
Explanation: Transfer ICP costs to correct work group					
2020 Total	-84,184	90,368	0	-0.1	
2021	0	104,638	0	0.0	1-Sided Adj
Explanation: GRID calculates a V&S amount to all historical labor costs, but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.					
2021 Total	0	104,638	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2CP000.000

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

SoCalGas
ICP Projection
For Years 2022 - 2024

ASSUMPTIONS					
1. ICP calculated based on an average of the actual annual 2017 to 2021 ICP expense for all employees. Projection for executives and non-rep. employees is adjusted for changes in salary and headcount, and projection for represented employees is not.					
2. Labor inflation for 2022-2024 are as follows:					
			2022	2023	2024
Non Union			3.46%	3.13%	3.08%
Union			3.46%	3.13%	3.08%
3. Projected headcount is as follows:					
	12/31/2021	Average			
	Actual	2017-2021			
Executive Headcount	16	14	16	16	16
Non Exec Headcount	3,861	3,367	4,425	4,739	4,924
Union Headcount	4,294	4,409	4,651	4,986	5,140
Total Headcount	8,171	7,790	9,092	9,741	10,080
4. Average ICP per executive is					
	\$	175,279	\$	181,349	\$ 187,027
5. Average ICP per non represented employees					
	\$	21,951	\$	22,711	\$ 23,422
6. Average ICP per represented employees					
	\$	598	\$	618	\$ 638
7. Includes projection for ICP payable to represented employees that perform duties of non-represented employees based on prior year payment information					
8. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901					

	Actual	Average	Projected		
	2021	2017 - 2021	2022	2023	2024
Projected ICP Costs					
Executive ICP	\$ 3,704,171	\$ 2,442,227	\$ 2,962,041	\$ 3,054,767	\$ 3,148,810
Non Executive ICP	98,558,358	73,909,037	100,496,955	110,997,536	118,881,183
Union ICP for Non-Rep Duties	2,375,304	2,635,255	2,876,428	3,180,142	3,379,293
Total Cost ¹	\$ 104,637,833	\$ 78,986,519	\$ 106,335,424	\$ 117,232,445	\$ 125,409,286
Projected ICP Costs in 2021 \$					
Executive ICP	\$ 3,704,171	\$ 2,442,227	\$ 2,862,898	\$ 2,862,898	\$ 2,862,898
Non Executive ICP					
Non Executive ICP for Non-Rep	98,558,358	73,909,037	97,133,201	\$ 104,025,816	108,086,753
Union ICP for Non-Rep Duties	2,375,304	2,635,255	2,780,150	2,980,398	3,072,453
Total Non-Executive ICP	100,933,662	76,544,292	99,913,351	107,006,214	111,159,205
Total Cost in 2021 \$	\$ 104,637,833	\$ 78,986,519	\$ 102,776,249	\$ 109,869,112	\$ 114,022,103

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 1. Medical
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		83,018	87,793	82,095	91,815	92,340	0	0	0
NSE		0	0	0	0	0	106,235	120,752	132,596
Total		83,018	87,793	82,095	91,815	92,340	106,235	120,752	132,596
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 1. Medical
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	106,235	120,752	132,596	106,235	120,752	132,596
Total		0	0	0	106,235	120,752	132,596	106,235	120,752	132,596
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	106,235	106,235	0.0	1-Sided Adj
Explanation: 2022 Medical Projection						
2022 Total	0	0	106,235	106,235	0.0	
2023	0	0	120,752	120,752	0.0	1-Sided Adj
Explanation: 2023 Medical Projection						
2023 Total	0	0	120,752	120,752	0.0	
2024	0	0	132,596	132,596	0.0	1-Sided Adj
Explanation: 2024 Medical Projection						
2024 Total	0	0	132,596	132,596	0.0	

Note: Totals may include rounding differences.

SCG/CORPORATE CENTER - COMPENSATION & BENEFITS/Exh No:SCG-25-WP/Witness: D. Robinson

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 1. Medical
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	-1	0	-6	3
Non-Labor	72,286	79,417	78,078	84,245	91,600
NSE	0	0	0	0	0
Total	72,286	79,416	78,078	84,239	91,603
FTE	0.0	0.0	0.0	-0.1	0.0
Adjustments (Nominal \$) **					
Labor	0	1	0	6	-3
Non-Labor	1,484	1,071	-1,499	1,052	740
NSE	0	0	0	0	0
Total	1,484	1,072	-1,499	1,057	737
FTE	-0.1	0.1	0.0	0.0	-0.1
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	73,769	80,489	76,578	85,297	92,340
NSE	0	0	0	0	0
Total	73,769	80,489	76,578	85,297	92,340
FTE	-0.1	0.1	0.0	-0.1	-0.1
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	9,248	7,304	5,517	6,519	0
NSE	0	0	0	0	0
Total	9,248	7,304	5,517	6,519	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	83,018	87,793	82,095	91,815	92,340
NSE	0	0	0	0	0
Total	83,018	87,793	82,095	91,815	92,340
FTE	-0.1	0.1	0.0	-0.1	-0.1

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 1. Medical
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-0.132	0.741	0	6	-3
Non-Labor	1,484	1,071	-1,499	1,052	740
NSE	0	0	0	0	0
Total	1,484	1,072	-1,499	1,057	737
FTE	-0.1	0.1	0.0	0.0	-0.1

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	0	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Medical, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2017	0	-179	0	0.0	1-Sided Adj
Explanation:	Transfer medical costs to correct workgroup				
2017	0	1,663	0	0.0	CCTR Transf From 2200-0005.005
Explanation:	Transfer Mental Health costs to Medical				
2017 Total	0	1,484	0	-0.1	
2018	1	-1	0	0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Medical costs, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2018	0	242	0	0.0	1-Sided Adj
Explanation:	Transfer medical costs to correct work group				
2018	0	831	0	0.0	CCTR Transf From 2200-0005.005
Explanation:	Transfer Mental Health costs to Medical				
2018 Total	1	1,071	0	0.1	
2019	0	-3	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2019	0	767	0	0.0	CCTR Transf From 2200-0005.005

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 1. Medical
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Transfer Mental Health costs to Medical				
2019	0	-2,563	0	0.0	1-Sided Adj
Explanation:	Transfer Medical costs to correct work group				
2019	0	300	0	0.0	CCTR Transf From 2200-0356.000
Explanation:	To move cost to the correct cost center IO#300346774				
2019 Total	0	-1,499	0	0.0	
2020	0	0	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	659	0	0.0	CCTR Transf From 2200-0005.005
Explanation:	Transfer Mental Health costs to Medical				
2020	6	-6	0	0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Medical costs, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2020	0	399	0	0.0	1-Sided Adj
Explanation:	Transfer Medical costs to correct work group				
2020 Total	6	1,052	0	0.0	
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	703	0	0.0	CCTR Transf From 2200-0005.005
Explanation:	Transfer Mental Health costs to Medical				
2021	-3	3	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Medical costs, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2021	0	34	0	0.0	1-Sided Adj
Explanation:	Transfer Medical costs to correct work group				
2021 Total	-3	740	0	-0.1	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.000

Southern California Gas Company
Projected Medical Cost
For Years 2022-2024

ASSUMPTIONS				
	Dec HC	Projected		
	2021	2022	2023	2024
1. Total headcount based on initial number of employees as of December 2021 plus estimated increases or decreases each year provided by planners for their respective areas.	8,178	9,092	9,741	10,080
2. Projected adjusted non-represented headcount is as follows:	3,884	4,441	4,755	4,940
3. Projected adjusted represented headcount is as follows:	4,294	4,651	4,986	5,140
4. Projected adjusted non-represented headcount on leave eligible for coverage is as follows:	60	60	60	60
5. Projected adjusted represented headcount on leave eligible for coverage is as follows:	300	300	300	300
6. Participation is based on the enrollment for each plan, active or leave and represented status (union or non union), and coverage level as a percentage of the total enrollment for 2022 as of October 2021 for the forecast.				
7. "Annual Employer Share of Premium" (b) for 2022 reflect actual premiums net of employee contributions.				
8. Increase in medical premium "Annual Employer Only Rates" (b) for 2022-2024 are based on the medical inflation projected by Willis Towers Watson, a certified actuarial firm.	Actual	6.25%	6.25%	6.25%
9. Retiree shift deduction is cost of the Kaiser HMO "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Willis Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 for the Kaiser HMO plan are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The projected 2021 credit is based on credits taken through December 2021.				
10. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901.				

Carrier / Type	(a) Participants							(b) Annual Employer Only Rates			(a) x (b) = Total ER Premium			
	Plan	Coverage	(a1)		(a1) * (1)			Actual	Projected		Projected			
			% of 2022 Enroll	2022 enrollment	Projected				2022	2023	2024	2022	2023	2024
					Adj. Total	2022	2023							
Code	Type													
Non Union-Active (SEU15FT and SEU15PT)														
Anthem														
HMO Select	H011	EE only	174	4.48%	199	213	221	\$ 7,138.03	\$ 7,584.16	\$ 8,058.17	\$ 1,420,469	\$ 1,615,426	\$ 1,780,856	
HMO Select	H011	EE + SP	88	2.27%	101	108	112	\$ 15,703.66	\$ 16,685.13	\$ 17,727.96	\$ 1,586,069	\$ 1,801,995	\$ 1,985,531	
HMO Select	H011	EE + CH	44	1.13%	50	54	56	\$ 12,848.48	\$ 13,651.51	\$ 14,504.73	\$ 642,424	\$ 737,182	\$ 812,265	
HMO Select	H011	EE + Famil	171	4.40%	196	209	218	\$ 22,127.90	\$ 23,510.89	\$ 24,980.32	\$ 4,337,068	\$ 4,913,776	\$ 5,445,710	
HMO Select - Part-Time	H011	EE only	-	0.00%	-	-	-	\$ 7,138.08	\$ 7,584.21	\$ 8,058.22	\$ -	\$ -	\$ -	
HMO Select - Part-Time	H011	EE + SP	-	0.00%	-	-	-	\$ 8,919.00	\$ 9,476.44	\$ 10,068.71	\$ -	\$ -	\$ -	
HMO Select - Part-Time	H011	EE + CH	-	0.00%	-	-	-	\$ 7,297.49	\$ 7,753.58	\$ 8,238.18	\$ -	\$ -	\$ -	
HMO Select - Part-Time	H011	EE + Famil	-	0.00%	-	-	-	\$ 12,567.74	\$ 13,353.23	\$ 14,187.80	\$ -	\$ -	\$ -	
HMO-Blue CA Care	H015	EE only	46	1.18%	53	56	59	\$ 7,178.76	\$ 7,627.43	\$ 8,104.15	\$ 380,474	\$ 427,136	\$ 478,145	
HMO-Blue CA Care	H015	EE + SP	32	0.82%	37	39	41	\$ 15,793.29	\$ 16,780.37	\$ 17,829.14	\$ 584,352	\$ 654,434	\$ 730,995	
HMO-Blue CA Care	H015	EE + CH	12	0.31%	14	15	15	\$ 12,921.84	\$ 13,729.46	\$ 14,587.55	\$ 180,906	\$ 205,942	\$ 218,813	
HMO-Blue CA Care	H015	EE + Famil	30	0.77%	34	37	38	\$ 22,254.21	\$ 23,645.10	\$ 25,122.92	\$ 756,643	\$ 874,869	\$ 954,671	
HMO-Blue CA Care - Part-Time	H015	EE only	-	0.00%	-	-	-	\$ 7,178.76	\$ 7,627.43	\$ 8,104.15	\$ -	\$ -	\$ -	
HMO-Blue CA Care - Part-Time	H015	EE + SP	-	0.00%	-	-	-	\$ 8,919.00	\$ 9,476.44	\$ 10,068.71	\$ -	\$ -	\$ -	
HMO-Blue CA Care - Part-Time	H015	EE + CH	-	0.00%	-	-	-	\$ 7,297.49	\$ 7,753.58	\$ 8,238.18	\$ -	\$ -	\$ -	
HMO-Blue CA Care - Part-Time	H015	EE + Famil	-	0.00%	-	-	-	\$ 12,567.74	\$ 13,353.23	\$ 14,187.80	\$ -	\$ -	\$ -	
Health Care Plus	H017	EE only	338	8.70%	387	414	430	\$ 6,881.11	\$ 7,311.18	\$ 7,768.13	\$ 2,662,990	\$ 3,026,829	\$ 3,340,296	
Health Care Plus	H017	EE + SP	163	4.20%	186	200	207	\$ 15,178.16	\$ 16,126.80	\$ 17,134.72	\$ 2,823,138	\$ 3,225,359	\$ 3,546,887	
Health Care Plus	H017	EE + CH	58	1.49%	66	71	74	\$ 12,458.07	\$ 13,236.70	\$ 14,064.00	\$ 822,233	\$ 939,806	\$ 1,040,736	
Health Care Plus	H017	EE + Famil	299	7.70%	342	366	380	\$ 21,385.43	\$ 22,722.01	\$ 24,142.14	\$ 7,313,816	\$ 8,316,257	\$ 9,174,013	
Health Care Plus Contribution		EE only	338	8.70%	387	414	430	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 387,000	\$ 414,000	\$ 430,000	
Health Care Plus Contribution		EE + SP	163	4.20%	186	200	207	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 372,000	\$ 400,000	\$ 414,000	
Health Care Plus Contribution		EE + CH	58	1.49%	66	71	74	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 132,000	\$ 142,000	\$ 148,000	
Health Care Plus Contribution		EE + Famil	299	7.70%	342	366	380	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 684,000	\$ 732,000	\$ 760,000	

Health Care Plus - Part-Time	H017	EE only	1	0.03%	1	1	1	\$ 6,881.11	\$ 7,311.18	\$ 7,768.13	\$ 6,881	\$ 7,311	\$ 7,768
Health Care Plus - Part-Time	H017	EE + SP	-	0.00%	-	-	-	\$ 8,919.00	\$ 9,476.44	\$ 10,068.71	\$ -	\$ -	\$ -
Health Care Plus - Part-Time	H017	EE + CH	-	0.00%	-	-	-	\$ 7,297.49	\$ 7,753.58	\$ 8,238.18	\$ -	\$ -	\$ -
Health Care Plus - Part-Time	H017	EE + Famil	-	0.00%	-	-	-	\$ 12,567.74	\$ 13,353.23	\$ 14,187.80	\$ -	\$ -	\$ -
Health Care Plus Cont PT		EE only	1	0.03%	1	1	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000	\$ 1,000	\$ 1,000
Health Care Plus Cont PT		EE + SP	-	0.00%	-	-	-	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -
Health Care Plus Cont PT		EE + CH	-	0.00%	-	-	-	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -
Health Care Plus Cont PT		EE + Famil	-	0.00%	-	-	-	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -
Out-of-Area	H044	EE only	1	0.03%	1	1	1	\$ 6,663.30	\$ 7,079.76	\$ 7,522.24	\$ 6,663	\$ 7,080	\$ 7,522
Out-of-Area	H044	EE + SP	3	0.08%	3	4	4	\$ 14,659.21	\$ 15,575.41	\$ 16,548.87	\$ 43,978	\$ 62,302	\$ 66,195
Out-of-Area	H044	EE + CH	1	0.03%	1	1	1	\$ 11,994.00	\$ 12,743.63	\$ 13,540.10	\$ 11,994	\$ 12,744	\$ 13,540
Out-of-Area	H044	EE + Famil	6	0.15%	7	7	8	\$ 20,656.26	\$ 21,947.27	\$ 23,318.98	\$ 144,594	\$ 153,631	\$ 186,552
Out-of-Area - Part-Time	H044	EE only	-	0.00%	-	-	-	\$ 6,663.36	\$ 7,079.82	\$ 7,522.31	\$ -	\$ -	\$ -
Out-of-Area - Part-Time	H044	EE + SP	-	0.00%	-	-	-	\$ 8,919.00	\$ 9,476.44	\$ 10,068.71	\$ -	\$ -	\$ -
Out-of-Area - Part-Time	H044	EE + CH	-	0.00%	-	-	-	\$ 7,297.49	\$ 7,753.58	\$ 8,238.18	\$ -	\$ -	\$ -
Out-of-Area - Part-Time	H044	EE + Famil	-	0.00%	-	-	-	\$ 12,567.74	\$ 13,353.23	\$ 14,187.80	\$ -	\$ -	\$ -
Total Blue Cross			1,467	37.77%	1,678	1,796	1,866						
									\$ 25,300,692	\$ 28,671,079	\$ 31,543,496		
Kaiser													
HMO	H018	EE only	648	16.68%	741	793	824	\$ 5,540.61	\$ 5,886.90	\$ 6,254.83	\$ 4,105,591	\$ 4,668,309	\$ 5,153,978
HMO	H018	EE + SP	273	7.03%	312	334	347	\$ 12,189.30	\$ 12,951.13	\$ 13,760.58	\$ 3,803,062	\$ 4,325,678	\$ 4,774,920
HMO	H018	EE + CH	176	4.53%	201	215	224	\$ 9,973.23	\$ 10,596.56	\$ 11,258.85	\$ 2,004,620	\$ 2,278,261	\$ 2,521,981
HMO	H018	EE + Famil	743	19.13%	850	910	945	\$ 17,175.92	\$ 18,249.41	\$ 19,390.00	\$ 14,599,529	\$ 16,606,965	\$ 18,323,550
HMO - Part-Time	H018	EE only	2	0.05%	2	2	3	\$ 5,540.61	\$ 5,886.90	\$ 6,254.83	\$ 11,081	\$ 11,774	\$ 18,764
HMO - Part-Time	H018	EE + SP	-	0.00%	-	-	-	\$ 8,919.00	\$ 9,476.44	\$ 10,068.71	\$ -	\$ -	\$ -
HMO - Part-Time	H018	EE + CH	-	0.00%	-	-	-	\$ 7,297.49	\$ 7,753.58	\$ 8,238.18	\$ -	\$ -	\$ -
HMO - Part-Time	H018	EE + Famil	1	0.03%	1	1	1	\$ 12,567.74	\$ 13,353.23	\$ 14,187.80	\$ 12,568	\$ 13,353	\$ 14,188
Total Kaiser			1,843	47.45%	2,107	2,255	2,344						
									\$ 24,512,802	\$ 27,879,212	\$ 30,774,430		
Waives			475	12.23%	543	583	604	\$ 1,560.00	\$ 1,657.50	\$ 1,761.09	\$ 847,080	\$ 966,323	\$ 1,063,701
Employees Not Covered			99	2.55%	113	121	126						
Total Non-Union Active			3,884	100.00%	4,441	4,755	4,940						
									\$ 50,660,573	\$ 57,516,613	\$ 63,381,626		
on Union - Leave Anthem													
HMO-Select	H011	EE only	3	5.00%	3	3	3	\$ 7,138.03	\$ 7,584.16	\$ 8,058.17	\$ 21,414	\$ 22,752	\$ 24,175
HMO-Select	H011	EE + SP	2	3.33%	2	2	2	\$ 15,703.66	\$ 16,685.13	\$ 17,727.96	\$ 31,407	\$ 33,370	\$ 35,456
HMO-Select	H011	EE + CH	1	1.67%	1	1	1	\$ 12,848.48	\$ 13,651.51	\$ 14,504.73	\$ 12,848	\$ 13,652	\$ 14,505
HMO-Select	H011	EE + Famil	1	1.67%	1	1	1	\$ 22,127.90	\$ 23,510.89	\$ 24,980.32	\$ 22,128	\$ 23,511	\$ 24,980
HMO-Blue CA Care	H015	EE only	2	3.33%	2	2	2	\$ 7,178.76	\$ 7,627.43	\$ 8,104.15	\$ 14,358	\$ 15,255	\$ 16,208
HMO-Blue CA Care	H015	EE + SP	-	0.00%	-	-	-	\$ 15,793.29	\$ 16,780.37	\$ 17,829.14	\$ -	\$ -	\$ -
HMO-Blue CA Care	H015	EE + CH	-	0.00%	-	-	-	\$ 12,921.84	\$ 13,729.46	\$ 14,587.55	\$ -	\$ -	\$ -
HMO-Blue CA Care	H015	EE + Famil	1	1.67%	1	1	1	\$ 22,254.21	\$ 23,645.10	\$ 25,122.92	\$ 22,254	\$ 23,645	\$ 25,123
Health Care Plus	H017	EE only	6	10.00%	6	6	6	\$ 6,881.11	\$ 7,311.18	\$ 7,768.13	\$ 41,287	\$ 43,867	\$ 46,609
Health Care Plus	H017	EE + SP	3	5.00%	3	3	3	\$ 15,178.16	\$ 16,126.80	\$ 17,134.72	\$ 45,534	\$ 48,380	\$ 51,404
Health Care Plus	H017	EE + CH	2	3.33%	2	2	2	\$ 12,458.07	\$ 13,236.70	\$ 14,064.00	\$ 24,916	\$ 26,473	\$ 28,128
Health Care Plus	H017	EE + Famil	3	5.00%	3	3	3	\$ 21,385.43	\$ 22,722.01	\$ 24,142.14	\$ 64,156	\$ 68,166	\$ 72,426
Health Care Plus Contribution		EE only	6		6	6	6	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 6,000	\$ 6,000	\$ 6,000
Health Care Plus Contribution		EE + SP	3		3	3	3	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 6,000	\$ 6,000	\$ 6,000
Health Care Plus Contribution		EE + CH	2		2	2	2	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000	\$ 4,000	\$ 4,000
Health Care Plus Contribution		EE + Famil	3		3	3	3	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 6,000	\$ 6,000	\$ 6,000
Out-of-Area	H044	EE only	-	0.00%	-	-	-	\$ 6,663.30	\$ 7,079.76	\$ 7,522.24	\$ -	\$ -	\$ -
Out-of-Area	H044	EE + SP	-	0.00%	-	-	-	\$ 14,659.21	\$ 15,575.41	\$ 16,548.87	\$ -	\$ -	\$ -
Out-of-Area	H044	EE + CH	-	0.00%	-	-	-	\$ 11,994.00	\$ 12,743.63	\$ 13,540.10	\$ -	\$ -	\$ -
Out-of-Area	H044	EE + Famil	-	0.00%	-	-	-	\$ 20,656.26	\$ 21,947.27	\$ 23,318.98	\$ -	\$ -	\$ -
Total Blue Cross			24	40.00%	24	24	24						
									\$ 322,303	\$ 341,072	\$ 361,014		

Kaiser														
HMO	H018	EE only	6	10.00%	6	6	6		\$ 5,540.61	\$ 5,886.90	\$ 6,254.83	\$ 33,244	\$ 35,321	\$ 37,529
HMO	H018	EE + SP	5	8.33%	5	5	5		\$ 12,189.30	\$ 12,951.13	\$ 13,760.58	\$ 60,947	\$ 64,756	\$ 68,803
HMO	H018	EE + CH	9	15.00%	9	9	9		\$ 9,973.23	\$ 10,596.56	\$ 11,258.85	\$ 89,759	\$ 95,369	\$ 101,330
HMO	H018	EE + Famil	11	18.33%	11	11	11		\$ 17,175.92	\$ 18,249.41	\$ 19,390.00	\$ 188,935	\$ 200,744	\$ 213,290
HMO - Part-Time	H018	EE only	-	0.00%	-	-	-		\$ 5,540.61	\$ 5,886.90	\$ 6,254.83	\$ -	\$ -	\$ -
HMO - Part-Time	H018	EE + SP	-	0.00%	-	-	-		\$ 8,919.00	\$ 9,476.44	\$ 10,068.71	\$ -	\$ -	\$ -
HMO - Part-Time	H018	EE + CH	-	0.00%	-	-	-		\$ 7,297.49	\$ 7,753.58	\$ 8,238.18	\$ -	\$ -	\$ -
HMO - Part-Time	H018	EE + Famil	-	0.00%	-	-	-		\$ 12,567.74	\$ 13,353.23	\$ 14,187.80	\$ -	\$ -	\$ -
Total Kaiser			31	51.67%	31	31	31					\$ 372,884	\$ 396,190	\$ 420,951
Waives									\$ 1,560.00	\$ 1,657.50	\$ 1,761.09	\$ 7,800	\$ 8,288	\$ 8,805
Leaves Not Covered									-	0.00%	-	-	-	-
Total Non-Union Leave									60	100.00%	60	60	60	
Total Non Union									3,944		4,501	4,815	5,000	
Union-Active (SCGFT and SCGPT)												\$ 51,363,561	\$ 58,262,162	\$ 64,172,397
Anthem														
HMO Select	H011	EE only	74	1.72%	80	86	89		\$ 7,308.66	\$ 7,765.45	\$ 8,250.79	\$ 584,693	\$ 667,829	\$ 734,320
HMO Select	H011	EE + SP	45	1.05%	49	52	54		\$ 16,078.95	\$ 17,083.89	\$ 18,151.63	\$ 787,869	\$ 888,362	\$ 980,188
HMO Select	H011	EE + CH	35	0.82%	38	41	42		\$ 13,155.49	\$ 13,977.71	\$ 14,851.31	\$ 499,909	\$ 573,086	\$ 623,755
HMO Select	H011	EE + Famil	98	2.28%	106	114	117		\$ 22,656.70	\$ 24,072.74	\$ 25,577.29	\$ 2,401,610	\$ 2,744,293	\$ 2,992,543
HMO Select-Part Time	H011	EE only	7	0.16%	8	8	8		\$ 7,308.66	\$ 7,765.45	\$ 8,250.79	\$ 58,469	\$ 62,124	\$ 66,006
HMO Select-Part Time	H011	EE + SP	-	0.00%	-	-	-		\$ 7,308.66	\$ 7,765.45	\$ 8,250.79	\$ -	\$ -	\$ -
HMO Select-Part Time	H011	EE + CH	1	0.02%	1	1	1		\$ 7,308.66	\$ 7,765.45	\$ 8,250.79	\$ 7,309	\$ 7,765	\$ 8,251
HMO Select-Part Time	H011	EE + Famil	-	0.00%	-	-	-		\$ 7,308.66	\$ 7,765.45	\$ 8,250.79	\$ -	\$ -	\$ -
HMO-Blue CA Care	H015	EE only	149	3.47%	161	173	178		\$ 7,178.76	\$ 7,627.43	\$ 8,104.15	\$ 1,155,780	\$ 1,319,546	\$ 1,442,538
HMO-Blue CA Care	H015	EE + SP	76	1.77%	82	88	91		\$ 15,793.29	\$ 16,780.37	\$ 17,829.14	\$ 1,295,050	\$ 1,476,673	\$ 1,622,452
HMO-Blue CA Care	H015	EE + CH	32	0.75%	35	37	38		\$ 12,921.84	\$ 13,729.46	\$ 14,587.55	\$ 452,264	\$ 507,990	\$ 554,327
HMO-Blue CA Care	H015	EE + Famil	93	2.17%	101	108	111		\$ 22,254.21	\$ 23,645.10	\$ 25,122.92	\$ 2,247,675	\$ 2,553,671	\$ 2,788,644
HMO-Blue CA Care - Part-Time	H015	EE only	9	0.21%	10	10	11		\$ 7,178.76	\$ 7,627.43	\$ 8,104.15	\$ 71,788	\$ 76,274	\$ 89,146
HMO-Blue CA Care - Part-Time	H015	EE + SP	-	0.00%	-	-	-		\$ 7,178.76	\$ 7,627.43	\$ 8,104.15	\$ -	\$ -	\$ -
HMO-Blue CA Care - Part-Time	H015	EE + CH	-	0.00%	-	-	-		\$ 7,178.76	\$ 7,627.43	\$ 8,104.15	\$ -	\$ -	\$ -
HMO-Blue CA Care - Part-Time	H015	EE + Famil	-	0.00%	-	-	-		\$ 7,178.76	\$ 7,627.43	\$ 8,104.15	\$ -	\$ -	\$ -
Health Care Plus	H013	EE only	156	3.63%	169	181	187		\$ 7,372.62	\$ 7,833.41	\$ 8,323.00	\$ 1,245,973	\$ 1,417,847	\$ 1,556,400
Health Care Plus	H013	EE + SP	72	1.68%	78	84	86		\$ 16,262.32	\$ 17,278.71	\$ 18,358.63	\$ 1,268,461	\$ 1,451,412	\$ 1,578,842
Health Care Plus	H013	EE + CH	41	0.95%	44	48	49		\$ 13,347.94	\$ 14,182.18	\$ 15,068.57	\$ 587,309	\$ 680,745	\$ 738,360
Health Care Plus	H013	EE + Famil	197	4.59%	213	229	236		\$ 22,912.96	\$ 24,345.02	\$ 25,866.58	\$ 4,880,460	\$ 5,575,009	\$ 6,104,513
Health Care Plus Contribution		EE only	156		169	181	187		\$ 500.00	\$ 500.00	\$ 500.00	\$ 84,500	\$ 90,500	\$ 93,500
Health Care Plus Contribution		EE + SP	72		78	84	86		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 78,000	\$ 84,000	\$ 86,000
Health Care Plus Contribution		EE + CH	41		44	48	49		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 44,000	\$ 48,000	\$ 49,000
Health Care Plus Contribution		EE + Famil	197		213	229	236		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 213,000	\$ 229,000	\$ 236,000
Out-of-Area	H014	EE only	8	0.19%	9	9	10		\$ 6,747.65	\$ 7,169.38	\$ 7,617.46	\$ 60,729	\$ 64,524	\$ 76,175
Out-of-Area	H014	EE + SP	13	0.30%	14	15	16		\$ 14,844.77	\$ 15,772.57	\$ 16,758.35	\$ 207,827	\$ 236,588	\$ 268,134
Out-of-Area	H014	EE + CH	4	0.09%	4	5	5		\$ 12,145.82	\$ 12,904.94	\$ 13,711.50	\$ 48,583	\$ 64,525	\$ 68,557
Out-of-Area	H014	EE + Famil	15	0.35%	16	17	18		\$ 20,917.73	\$ 22,225.09	\$ 23,614.15	\$ 334,684	\$ 377,826	\$ 425,055
Total Blue Cross			1,125	26.20%	1,218	1,306	1,347					\$ 18,615,940	\$ 21,197,588	\$ 23,182,706
Kaiser														
HMO	013M	EE only	926	21.56%	1,003	1,075	1,108		\$ 5,675.75	\$ 6,030.48	\$ 6,407.38	\$ 5,692,773	\$ 6,482,766	\$ 7,099,382
HMO	013M	EE + SP	348	8.10%	377	404	417		\$ 12,486.60	\$ 13,267.01	\$ 14,096.20	\$ 4,707,448	\$ 5,359,873	\$ 5,878,116
HMO	013M	EE + CH	320	7.45%	347	372	383		\$ 10,216.48	\$ 10,855.01	\$ 11,533.45	\$ 3,545,120	\$ 4,038,065	\$ 4,417,312
HMO	013M	EE + Famil	1,083	25.22%	1,173	1,258	1,296		\$ 17,594.84	\$ 18,694.52	\$ 19,862.93	\$ 20,638,749	\$ 23,517,705	\$ 25,742,353
HMO-Part Time	013M	EE only	103	2.40%	112	120	123		\$ 5,675.75	\$ 6,030.48	\$ 6,407.38	\$ 635,684	\$ 723,658	\$ 788,108
HMO-Part Time	013M	EE + SP	2	0.05%	2	2	2		\$ 5,675.76	\$ 6,030.50	\$ 6,407.40	\$ 11,352	\$ 12,061	\$ 12,815
HMO-Part Time	013M	EE + CH	1	0.02%	1	1	1		\$ 5,675.76	\$ 6,030.50	\$ 6,407.40	\$ 5,676	\$ 6,030	\$ 6,407
HMO-Part Time	013M	EE + Famil	1	0.02%	1	1	1		\$ 5,675.76	\$ 6,030.50	\$ 6,407.40	\$ 5,676	\$ 6,030	\$ 6,407
Total Kaiser			2,784	64.83%	3,016	3,233	3,331					\$ 35,242,476	\$ 40,146,188	\$ 43,950,901

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Waives								\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Waives									-		0.00%	-	-	-	-		-	-	-
Employees Not Covered									385		8.97%	417	447	462			-	-	-
Total Union Active									4,294		100.00%	4,651	4,986	5,140			\$ 53,858,417	\$ 61,343,776	\$ 67,133,606
Union - Leaves																			
Anthem																			
HMO Select	H011	EE only	7	2.33%	7	7	7	\$	7,308.66	\$	7,765.45	\$	8,250.79	\$	51,161	\$	54,358	\$	57,756
HMO Select	H011	EE + SP	2	0.67%	2	2	2	\$	16,078.95	\$	17,083.89	\$	18,151.63	\$	32,158	\$	34,168	\$	36,303
HMO Select	H011	EE + CH	1	0.33%	1	1	1	\$	13,155.49	\$	13,977.71	\$	14,851.31	\$	13,155	\$	13,978	\$	14,851
HMO Select	H011	EE + Famil	5	1.67%	5	5	5	\$	22,656.70	\$	24,072.74	\$	25,577.29	\$	113,283	\$	120,364	\$	127,886
HMO Select-Part Time	H011	EE only	-	0.00%	-	-	-	\$	7,308.66	\$	7,765.45	\$	8,250.79	\$	-	\$	-	\$	-
HMO Select-Part Time	H011	EE + SP	-	0.00%	-	-	-	\$	7,308.66	\$	7,765.45	\$	8,250.79	\$	-	\$	-	\$	-
HMO Select-Part Time	H011	EE + CH	-	0.00%	-	-	-	\$	7,308.66	\$	7,765.45	\$	8,250.79	\$	-	\$	-	\$	-
HMO Select-Part Time	H011	EE + Famil	-	0.00%	-	-	-	\$	7,308.66	\$	7,765.45	\$	8,250.79	\$	-	\$	-	\$	-
HMO-Blue CA Care	H015	EE only	26	8.67%	26	26	26	\$	7,178.76	\$	7,627.43	\$	8,104.15	\$	186,648	\$	198,313	\$	210,708
HMO-Blue CA Care	H015	EE + SP	13	4.33%	13	13	13	\$	15,793.29	\$	16,780.37	\$	17,829.14	\$	205,313	\$	218,145	\$	231,779
HMO-Blue CA Care	H015	EE + CH	5	1.67%	5	5	5	\$	12,921.84	\$	13,729.46	\$	14,587.55	\$	64,609	\$	68,647	\$	72,938
HMO-Blue CA Care	H015	EE + Famil	8	2.67%	8	8	8	\$	22,254.21	\$	23,645.10	\$	25,122.92	\$	178,034	\$	189,161	\$	200,983
HMO-Blue CA Care - Part-Time	H015	EE only	-	0.00%	-	-	-	\$	7,178.76	\$	7,627.43	\$	8,104.15	\$	-	\$	-	\$	-
HMO-Blue CA Care - Part-Time	H015	EE + SP	-	0.00%	-	-	-	\$	7,178.76	\$	7,627.43	\$	8,104.15	\$	-	\$	-	\$	-
HMO-Blue CA Care - Part-Time	H015	EE + CH	-	0.00%	-	-	-	\$	7,178.76	\$	7,627.43	\$	8,104.15	\$	-	\$	-	\$	-
HMO-Blue CA Care - Part-Time	H015	EE + Famil	-	0.00%	-	-	-	\$	7,178.76	\$	7,627.43	\$	8,104.15	\$	-	\$	-	\$	-
Health Care Plus	H013	EE only	17	5.67%	17	17	17	\$	7,372.62	\$	7,833.41	\$	8,323.00	\$	125,335	\$	133,168	\$	141,491
Health Care Plus	H013	EE + SP	9	3.00%	9	9	9	\$	16,262.32	\$	17,278.71	\$	18,358.63	\$	146,361	\$	155,508	\$	165,228
Health Care Plus	H013	EE + CH	6	2.00%	6	6	6	\$	13,347.94	\$	14,182.18	\$	15,068.57	\$	80,088	\$	85,093	\$	90,411
Health Care Plus	H013	EE + Famil	11	3.67%	11	11	11	\$	22,912.96	\$	24,345.02	\$	25,866.58	\$	252,043	\$	267,795	\$	284,532
Health Care Plus Contribution		EE only	17		17	17	17	\$	500.00	\$	500.00	\$	500.00	\$	8,500	\$	8,500	\$	8,500
Health Care Plus Contribution		EE + SP	9		9	9	9	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	9,000	\$	9,000	\$	9,000
Health Care Plus Contribution		EE + CH	6		6	6	6	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	6,000	\$	6,000	\$	6,000
Health Care Plus Contribution		EE + Famil	11		11	11	11	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	11,000	\$	11,000	\$	11,000
Out-of-Area	H014	EE only	1	0.33%	1	1	1	\$	6,747.65	\$	7,169.38	\$	7,617.46	\$	6,748	\$	7,169	\$	7,617
Out-of-Area	H014	EE + SP	-	0.00%	-	-	-	\$	14,844.77	\$	15,772.57	\$	16,758.35	\$	-	\$	-	\$	-
Out-of-Area	H014	EE + CH	-	0.00%	-	-	-	\$	12,145.82	\$	12,904.94	\$	13,711.50	\$	-	\$	-	\$	-
Out-of-Area	H014	EE + Famil	-	0.00%	-	-	-	\$	20,917.73	\$	22,225.09	\$	23,614.15	\$	-	\$	-	\$	-
Total Blue Cross									111		37.00%	111	111	111			\$ 1,489,434	\$ 1,580,367	\$ 1,676,984
Kaiser																			
HMO	013M	EE only	37	12.33%	37	37	37	\$	5,675.75	\$	6,030.48	\$	6,407.38	\$	210,003	\$	223,128	\$	237,073
HMO	013M	EE + SP	25	8.33%	25	25	25	\$	12,486.60	\$	13,267.01	\$	14,096.20	\$	312,165	\$	331,675	\$	352,405
HMO	013M	EE + CH	32	10.67%	32	32	32	\$	10,216.48	\$	10,855.01	\$	11,533.45	\$	326,927	\$	347,360	\$	369,070
HMO	013M	EE + Famil	54	18.00%	54	54	54	\$	17,594.84	\$	18,694.52	\$	19,862.93	\$	950,121	\$	1,009,504	\$	1,072,598
HMO-Part Time	013M	EE only	5	1.67%	5	5	5	\$	5,675.75	\$	6,030.48	\$	6,407.38	\$	28,379	\$	30,152	\$	32,037
HMO-Part Time	013M	EE + SP	-	0.00%	-	-	-	\$	5,675.76	\$	6,030.50	\$	6,407.40	\$	-	\$	-	\$	-
HMO-Part Time	013M	EE + CH	-	0.00%	-	-	-	\$	5,675.76	\$	6,030.50	\$	6,407.40	\$	-	\$	-	\$	-
HMO-Part Time	013M	EE + Famil	1	0.33%	1	1	1	\$	5,675.76	\$	6,030.50	\$	6,407.40	\$	5,676	\$	6,030	\$	6,407
Total Kaiser									154		51.33%	154	154	154			\$ 1,833,271	\$ 1,947,850	\$ 2,069,591
Waives								\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Leaves Not Covered									35		11.67%	35	35	35					
Total Union Leaves									300		100.00%	300	300	300			\$ 3,322,705	\$ 3,528,218	\$ 3,746,575
Total Union									4,594			4,951	5,286	5,440			\$ 57,181,122	\$ 64,871,994	\$ 70,880,182
Retiree Shift								\$	(2,239,884)										
Grand Total									8,538			9,452	10,101	10,440			\$ 106,234,803	\$ 120,752,093	\$ 132,596,075

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Activity Description:

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

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		3,919	4,059	3,266	2,865	3,915	0	0	0
NSE		0	0	0	0	0	5,199	5,781	6,225
Total		3,919	4,059	3,266	2,865	3,915	5,199	5,781	6,225
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	5,199	5,781	6,225	5,199	5,781	6,225
Total		0	0	0	5,199	5,781	6,225	5,199	5,781	6,225
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	5,199	5,199	0.0	1-Sided Adj
Explanation: 2022 Dental Projection						
2022 Total	0	0	5,199	5,199	0.0	
2023	0	0	5,781	5,781	0.0	1-Sided Adj
Explanation: 2023 Dental Projection						
2023 Total	0	0	5,781	5,781	0.0	
2024	0	0	6,225	6,225	0.0	1-Sided Adj
Explanation: 2024 Dental Projection						
2024 Total	0	0	6,225	6,225	0.0	

Note: Totals may include rounding differences.

SCG/CORPORATE CENTER - COMPENSATION & BENEFITS/Exh No:SCG-25-WP/Witness: D. Robinson

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	3,555	3,624	3,046	2,661	3,915
NSE	0	0	0	0	0
Total	3,555	3,624	3,046	2,661	3,915
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-73	97	0	0	0
NSE	0	0	0	0	0
Total	-73	97	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	3,483	3,721	3,046	2,661	3,915
NSE	0	0	0	0	0
Total	3,483	3,721	3,046	2,661	3,915
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	437	338	219	203	0
NSE	0	0	0	0	0
Total	437	338	219	203	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	3,919	4,059	3,266	2,865	3,915
NSE	0	0	0	0	0
Total	3,919	4,059	3,266	2,865	3,915
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	-73	97	0	0	0
NSE	0	0	0	0	0
Total	-73	97	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-73	0	0.0	1-Sided Adj
Explanation: Transfer dental costs to correct workgroup					
2017 Total	0	-73	0	0.0	
2018	0	97	0	0.0	1-Sided Adj
Explanation: Transfer dental costs to correct work group					
2018 Total	0	97	0	0.0	
2019 Total	0	0	0	0.0	
2020 Total	0	0	0	0.0	
2021 Total	0	0	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.001

Southern California Gas Company

2024 GRC - APP

Non-Shared Service Workpapers

SoCalGas
Projected Dental Cost
For Years 2022-2024

ASSUMPTIONS													
										Dec HC	Projected		
										2021	2022	2023	2024
1. Total headcount based on initial number of employees as of December 2021 plus estimated increases or decreases each year provided by planners for their respective areas.										8,178	9,092	9,741	10,080
2. Projected adjusted non-represented headcount is as follows:										3,884	4,441	4,755	4,940
3. Projected adjusted represented headcount is as follows:										4,294	4,651	4,986	5,140
4. Projected adjusted non-represented headcount on leave eligible for coverage is as follows:										60	60	60	60
5. Projected adjusted represented headcount on leave eligible for coverage is as follows:										300	300	300	300
6. Participation is based on the enrollment for each plan, active or leave and represented status (union or non union), and coverage level as a percentage of the total enrollment for 2022 as of October 2021 for the forecast.													
7. *Annual Employer Share of Premium" (b) for 2022 reflect actual premiums net of employee contributions.													
8. Increase in dental premium "Annual Employer Only Rates" (b) for 2022-2024 are based on the dental inflation projected by Willis Towers Watson, a certified actuarial firm.													
9. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901.											4.00%	4.00%	

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Category-Sub: 3. Spot Cash (GRC Use Only)
Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

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

Non-Labor - 5-YR Average

Please see Labor

NSE - 5-YR Average

Please see Labor

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	1,921	1,921	1,921	
Non-Labor		1,171	1,523	1,664	2,485	2,768	0	0	0	
NSE		0	0	0	0	0	0	0	0	
Total		1,171	1,523	1,664	2,485	2,768	1,921	1,921	1,921	
FTE		0.0	0.0	0.0	0.0	0.0	-0.1	-0.1	-0.1	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Category-Sub: 3. Spot Cash (GRC Use Only)
Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	0	0	0	1,922	1,922	1,922	1,922	1,922	1,922
Non-Labor	5-YR Average	1,922	1,922	1,922	-1,922	-1,922	-1,922	0	0	0
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,922	1,922	1,922	0	0	0	1,922	1,922	1,922
FTE	5-YR Average	-0.2	-0.2	-0.2	0.1	0.1	0.1	-0.1	-0.1	-0.1

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	1,922	-1,922	0	0	0.1	1-Sided Adj
Explanation: 2022 Spot Cash Projection						
2022 Total	1,922	-1,922	0	0	0.1	
2023	1,922	-1,922	0	0	0.1	1-Sided Adj
Explanation: 2023 Spot Cash Projection						
2023 Total	1,922	-1,922	0	0	0.1	
2024	1,922	-1,922	0	0	0.1	1-Sided Adj
Explanation: 2024 Spot Cash Projection						
2024 Total	1,922	-1,922	0	0	0.1	

Note: Totals may include rounding differences.

SCG/CORPORATE CENTER - COMPENSATION & BENEFITS/Exh No:SCG-25-WP/Witness: D. Robinson

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Category-Sub: 3. Spot Cash (GRC Use Only)
Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	1,041	1,397	1,622	4,757	2,863
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,041	1,397	1,622	4,757	2,863
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	-1,041	-1,397	-1,622	-4,757	-2,863
Non-Labor	1,041	1,397	1,552	2,309	2,768
NSE	0	0	0	0	0
Total	0	0	-70	-2,448	-95
FTE	-0.1	-0.1	-0.1	-0.3	-0.2
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,041	1,397	1,552	2,309	2,768
NSE	0	0	0	0	0
Total	1,041	1,397	1,552	2,309	2,768
FTE	-0.1	-0.1	-0.1	-0.3	-0.2
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	130	127	112	176	0
NSE	0	0	0	0	0
Total	130	127	112	176	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	1,171	1,523	1,664	2,485	2,768
NSE	0	0	0	0	0
Total	1,171	1,523	1,664	2,485	2,768
FTE	-0.1	-0.1	-0.1	-0.3	-0.2

* 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.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Category-Sub: 3. Spot Cash (GRC Use Only)
Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-1,041	-1,397	-1,622	-4,757	-2,863
Non-Labor	1,041	1,397	1,552	2,309	2,768
NSE	0	0	0	0	0
Total	0	0	-70	-2,448	-95
FTE	-0.1	-0.1	-0.1	-0.3	-0.2

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-1,041	1,041	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2017 Total	-1,041	1,041	0	-0.1	
2018	-1,397	1,397	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2018 Total	-1,397	1,397	0	-0.1	
2019	-1,622	1,622	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2019	0	-70	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2019 Total	-1,622	1,552	0	-0.1	
2020	-2,448	0	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-2,309	2,309	0	-0.1	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Category-Sub: 3. Spot Cash (GRC Use Only)
Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2020	0	0	0	-0.1	CCTR Transf To 2200-2011.000
Explanation:	Transfer costs to GOSI CC 2200-2011.000 related to SB1371 (BNE) Emissions Strategy Program				
2020 Total	-4,757	2,309	0	-0.3	
2021	8	0	0	0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-100	0	0	-0.1	1-Sided Adj
Explanation:	Move Chairman's award to non-GRC				
2021	-2,768	2,768	0	-0.1	1-Sided Adj
Explanation:	GRID calculates a V&S amount to all historical labor costs, but in the case of Spot Cash, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.				
2021	-3	0	0	-0.1	1-Sided Adj
Explanation:	Adjustment to remove non-GRC costs related to the SB1371 Emissions Strategy Program that are being recovered through a separate regulatory process.				
2021 Total	-2,863	2,768	0	-0.2	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2CP000.002

SoCalGas
Spot Cash Projection
For Years 2022-2024

ASSUMPTIONS				
1. Spot Cash payments are projected based on a five year average of historical payments. 2. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901				
	Actual	Projected		
	2021	2022	2023	2024
Total Cost	\$ 2,767,948	\$ 1,922,000	\$ 1,922,000	\$ 1,922,000

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 3. Vision
Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION

Activity Description:

SCG 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.

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		508	493	316	316	475	0	0	0
NSE		0	0	0	0	0	587	652	701
Total		508	493	316	316	475	587	652	701
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 3. Vision
Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	587	652	701	587	652	701
Total		0	0	0	587	652	701	587	652	701
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	587	587	0.0	1-Sided Adj
Explanation: 2022 Vision Projection						
2022 Total	0	0	587	587	0.0	
2023	0	0	652	652	0.0	1-Sided Adj
Explanation: 2023 Vision Projection						
2023 Total	0	0	652	652	0.0	
2024	0	0	701	701	0.0	1-Sided Adj
Explanation: 2024 Vision Projection						
2024 Total	0	0	701	701	0.0	

Note: Totals may include rounding differences.

SCG/CORPORATE CENTER - COMPENSATION & BENEFITS/Exh No:SCG-25-WP/Witness: D. Robinson

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 3. Vision
Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	464	435	294	294	475
NSE	0	0	0	0	0
Total	464	435	294	294	475
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-12	17	0	0	0
NSE	0	0	0	0	0
Total	-12	17	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	452	452	294	294	475
NSE	0	0	0	0	0
Total	452	452	294	294	475
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	57	41	21	22	0
NSE	0	0	0	0	0
Total	57	41	21	22	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	508	493	316	316	475
NSE	0	0	0	0	0
Total	508	493	316	316	475
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 3. Vision
Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	-12	17	0	0	0
NSE	0	0	0	0	0
Total	-12	17	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-12	0	0.0	1-Sided Adj
Explanation: Transfer vision costs to correct workgroup					
2017 Total	0	-12	0	0.0	
2018	0	17	0	0.0	1-Sided Adj
Explanation: Transfer vision costs to correct work group					
2018 Total	0	17	0	0.0	
2019 Total	0	0	0	0.0	
2020 Total	0	0	0	0.0	
2021 Total	0	0	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.002

Southern California Gas Company
 Projected Vision Cost
 For Years 2022-2024

ASSUMPTIONS				
	Dec HC	Projected		
	2021	2022	2023	2024
1. Total headcount based on initial number of employees as of December 2021 plus estimated increases or decreases each year provided by planners for their respective areas.	8178	9,092	9,741	10,080
2. Projected adjusted non-represented headcount is as follows:	3884	4,441	4,755	4,940
3. Projected adjusted represented headcount is as follows:	4294	4,651	4,986	5,140
4. Projected non-represent on leave eligible for coverage is as follows:	60	60	60	60
5. Projected represent on leave eligible for coverage is as follows:	300	300	300	300
6. Participation is based on the enrollment for each plan, active or leave and represented status (union or non union), and coverage level as a percentage of the total enrollment for 2022 as of October 2021 for the forecast.				
7. "Annual Employer Share of Premium" (b) for 2022 reflect actual premiums net of employee contributions.				
8. Increase in vision premium "Annual Employer Only Rates" (b) for 2022-2024 are based on projected inflation				
9. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901.			4.00%	4.00%

		(a) Participants						(b) Annual Employer Only Rates			(a) x (b) = Total ER Premium		
				(a1)	(a1) * (1)						Projected		
		Plan	Coverage	% 2022 Enrol	2022	2023	2024	Actual	Projected		2022	2023	2024
Carrier / Type		Code	Level	2022 enrollment	Total			2022	2023	2024			
Non Union-Active (SEU15FT and SEU15PT)													
VSP													
VSP		001V	EE only	1,395	35.92%	1,595	1,708	\$ 69.96	\$ 72.76	\$ 75.67	\$ 111,586	\$ 124,271	\$ 134,161
VSP		001V	EE + SP	646	16.63%	739	791	\$ 69.96	\$ 72.76	\$ 75.67	\$ 51,700	\$ 57,552	\$ 62,200
VSP		001V	EE + CH	274	7.05%	313	335	\$ 69.96	\$ 72.76	\$ 75.67	\$ 21,897	\$ 24,374	\$ 26,408
VSP		001V	EE + Family	1,118	28.78%	1,278	1,369	\$ 69.96	\$ 72.76	\$ 75.67	\$ 89,409	\$ 99,606	\$ 107,601
Total VSP				3,433	88.39%	3,925	4,203				\$ 274,592	\$ 305,803	\$ 330,370
Waives													
Non Union				348	8.96%	398	426	\$ 24.00	\$ 24.00	\$ 24.00	\$ 9,552	\$ 10,224	\$ 10,632
Employees Not Covered				103	2.65%	118	126						
Total Non Union Active				3,884	100.00%	4,441	4,755				\$ 284,144	\$ 316,027	\$ 341,002
Non Union-Leave													
VSP													
VSP		001V	EE only	24	40.00%	24	24	\$ 69.96	\$ 72.76	\$ 75.67	\$ 1,679	\$ 1,746	\$ 1,816
VSP		001V	EE + SP	8	13.33%	8	8	\$ 69.96	\$ 72.76	\$ 75.67	\$ 560	\$ 582	\$ 605
VSP		001V	EE + CH	11	18.33%	11	11	\$ 69.96	\$ 72.76	\$ 75.67	\$ 770	\$ 800	\$ 832
VSP		001V	EE + Family	15	25.00%	15	15	\$ 69.96	\$ 72.76	\$ 75.67	\$ 1,049	\$ 1,091	\$ 1,135
Total VSP				58	96.67%	58	58				\$ 4,058	\$ 4,219	\$ 4,388
Waives													
Non Union				2	3.33%	2	2	\$ 24.00	\$ 24.00	\$ 24.00	\$ 48	\$ 48	\$ 48
Leaves Not Covered				-	0.00%	-	-						
Total Non-Union Leave				60	100.00%	60	60				\$ 4,106	\$ 4,267	\$ 4,436
Total Non Union		-		3,944		4,501	4,815				\$ 288,250	\$ 320,294	\$ 345,438

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Union-Active																				
VSP																				
VSP	002V	EE only	1,198	27.90%	1,298	1,391	1,435		\$	68.64	\$	71.39	\$	74.24	\$	89,095	\$	99,297	\$	106,536
VSP	002V	EE + SP	472	10.99%	511	548	565		\$	68.64	\$	71.39	\$	74.24	\$	35,075	\$	39,119	\$	41,946
VSP	002V	EE + CH	321	7.48%	348	373	384		\$	68.64	\$	71.39	\$	74.24	\$	23,887	\$	26,627	\$	28,509
VSP	002V	EE + Family	1,199	27.92%	1,298	1,392	1,435		\$	68.64	\$	71.39	\$	74.24	\$	89,095	\$	99,369	\$	106,536
Total VSP			3,190	74.29%	3,455	3,704	3,819								\$	237,152	\$	264,412	\$	283,527
Met Life Vision (Safeguard)																				
Met Life Vision (Safeguard)	005V	EE only	314	7.31%	340	365	376		\$	50.52	\$	52.54	\$	54.64	\$	17,177	\$	19,177	\$	20,546
Met Life Vision (Safeguard)	005V	EE + SP	119	2.77%	129	138	142		\$	50.52	\$	52.54	\$	54.64	\$	6,517	\$	7,251	\$	7,759
Met Life Vision (Safeguard)	005V	EE + CH	80	1.86%	87	93	96		\$	50.52	\$	52.54	\$	54.64	\$	4,395	\$	4,886	\$	5,246
Met Life Vision (Safeguard)	005V	EE + Family	159	3.70%	172	185	190		\$	50.52	\$	52.54	\$	54.64	\$	8,689	\$	9,720	\$	10,382
Met Life Vision (Safeguard)-Part Time	005VPT	EE only	101	2.35%	109	117	121		\$	50.52	\$	52.54	\$	54.64	\$	5,507	\$	6,147	\$	6,612
Met Life Vision (Safeguard)-Part Time	005VPT	EE + SP	11	0.26%	12	13	13		\$	50.52	\$	52.54	\$	54.64	\$	606	\$	683	\$	710
Met Life Vision (Safeguard)-Part Time	005VPT	EE + CH	8	0.19%	9	9	10		\$	50.52	\$	52.54	\$	54.64	\$	455	\$	473	\$	546
Met Life Vision (Safeguard)-Part Time	005VPT	EE + Family	12	0.28%	13	14	14		\$	50.52	\$	52.54	\$	54.64	\$	657	\$	736	\$	765
Total Met Life Vision (Safeguard)			804	18.72%	871	934	962								\$	44,003	\$	49,073	\$	52,566
Waives																				
Union-Full Time			-	0.00%	-	-	-								\$	-	\$	-	\$	-
Union-Part Time			-	0.00%	-	-	-								\$	-	\$	-	\$	-
Total Waives			-	0.00%	-	-	-								\$	-	\$	-	\$	-
Employees Not Covered																				
Total Union Active			4,294	100.00%	4,651	4,986	5,140								\$	281,155	\$	313,485	\$	336,093
Union-Leave																				
VSP																				
VSP	002V	EE only	74	24.67%	74	74	74		\$	68.64	\$	71.39	\$	74.24	\$	5,079	\$	5,283	\$	5,494
VSP	002V	EE + SP	48	16.00%	48	48	48		\$	68.64	\$	71.39	\$	74.24	\$	3,295	\$	3,427	\$	3,564
VSP	002V	EE + CH	30	10.00%	30	30	30		\$	68.64	\$	71.39	\$	74.24	\$	2,059	\$	2,142	\$	2,227
VSP	002V	EE + Family	71	23.67%	71	71	71		\$	68.64	\$	71.39	\$	74.24	\$	4,873	\$	5,068	\$	5,271
Total VSP			223	74.33%	223	223	223								\$	15,306	\$	15,920	\$	16,556
Met Life Vision (Safeguard)																				
Met Life Vision (Safeguard)	005V	EE only	19	6.33%	19	19	19		\$	50.52	\$	52.54	\$	54.64	\$	960	\$	998	\$	1,038
Met Life Vision (Safeguard)	005V	EE + SP	9	3.00%	9	9	9		\$	50.52	\$	52.54	\$	54.64	\$	455	\$	473	\$	492
Met Life Vision (Safeguard)	005V	EE + CH	8	2.67%	8	8	8		\$	50.52	\$	52.54	\$	54.64	\$	404	\$	420	\$	437
Met Life Vision (Safeguard)	005V	EE + Family	10	3.33%	10	10	10		\$	50.52	\$	52.54	\$	54.64	\$	505	\$	525	\$	546
Met Life Vision (Safeguard)-Part Time	005VPT	EE only	4	1.33%	4	4	4		\$	50.52	\$	52.54	\$	54.64	\$	202	\$	210	\$	219
Met Life Vision (Safeguard)-Part Time	005VPT	EE + SP	1	0.33%	1	1	1		\$	50.52	\$	52.54	\$	54.64	\$	51	\$	53	\$	55
Met Life Vision (Safeguard)-Part Time	005VPT	EE + CH	-	0.00%	-	-	-		\$	50.52	\$	52.54	\$	54.64	\$	-	\$	-	\$	-
Met Life Vision (Safeguard)-Part Time	005VPT	EE + Family	1	0.33%	1	1	1		\$	50.52	\$	52.54	\$	54.64	\$	51	\$	53	\$	55
Total Met Life Vision (Safeguard)			52	17.33%	52	52	52								\$	2,628	\$	2,732	\$	2,842
Waives																				
Union-Full Time and Part Time			-	0.00%	-	-	-								\$	-	\$	-	\$	-
Total Waives			-	0.00%	-	-	-								\$	-	\$	-	\$	-
Leaves Not Covered																				
Total Union Leave			300	100.00%	300	300	300								\$	17,934	\$	18,652	\$	19,398
Total Union			-	4,594	-	4,951	5,286	5,440							\$	299,089	\$	332,137	\$	355,491
Grand Total			8,538		9,452	10,101	10,440								\$	587,339	\$	652,431	\$	700,929

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Category-Sub: 4. Special Recognition Awards
Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS

Activity Description:

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

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		85	62	48	60	74	0	0	0
NSE		0	0	0	0	0	681	729	755
Total		85	62	48	60	74	681	729	755
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Category-Sub: 4. Special Recognition Awards
Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	681	729	755	681	729	755
Total		0	0	0	681	729	755	681	729	755
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	681	681	0.0	1-Sided Adj
Explanation: 2022 Employee Recognition Projection						
2022 Total	0	0	681	681	0.0	
2023	0	0	729	729	0.0	1-Sided Adj
Explanation: 2023 Employee Recognition Projection						
2023 Total	0	0	729	729	0.0	
2024	0	0	755	755	0.0	1-Sided Adj
Explanation: 2024 Employee Recognition Projection						
2024 Total	0	0	755	755	0.0	

Note: Totals may include rounding differences.

SCG/CORPORATE CENTER - COMPENSATION & BENEFITS/Exh No:SCG-25-WP/Witness: D. Robinson

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Category-Sub: 4. Special Recognition Awards
Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	75	56	44	55	74
NSE	0	0	0	0	0
Total	75	56	44	55	74
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	75	56	44	55	74
NSE	0	0	0	0	0
Total	75	56	44	55	74
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	9	5	3	4	0
NSE	0	0	0	0	0
Total	9	5	3	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	85	62	48	60	74
NSE	0	0	0	0	0
Total	85	62	48	60	74
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Category-Sub: 4. Special Recognition Awards
Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS

Summary of Adjustments to Recorded:

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

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

Supplemental Workpapers for Workpaper 2CP000.003

Southern California Gas Company
Employee Recognition
For Years 2022-2024

ASSUMPTION

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

	2021	Projected		
		2022	2023	2024
# of Employees	8,155	9,076	9,725	10,064
Cost per Employee		\$ 75.00	\$ 75.00	\$ 75.00
Total Cost		\$ 680,700	\$ 729,375	\$ 754,800

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 4. Wellness
Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		293	275	239	425	269	0	0	0
NSE		0	0	0	0	0	981	1,061	1,187
Total		293	275	239	425	269	981	1,061	1,187
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 4. Wellness
Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	981	1,061	1,187	981	1,061	1,187
Total		0	0	0	981	1,061	1,187	981	1,061	1,187
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	981	981	0.0	1-Sided Adj
Explanation: 2022 Wellness Projection						
2022 Total	0	0	981	981	0.0	
2023	0	0	1,061	1,061	0.0	1-Sided Adj
Explanation: 2023 Wellness Projection						
2023 Total	0	0	1,061	1,061	0.0	
2024	0	0	1,187	1,187	0.0	1-Sided Adj
Explanation: 2024 Wellness Projection						
2024 Total	0	0	1,187	1,187	0.0	

Note: Totals may include rounding differences.

SCG/CORPORATE CENTER - COMPENSATION & BENEFITS/Exh No:SCG-25-WP/Witness: D. Robinson

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 4. Wellness
Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	438	437	432	753	636
NSE	0	0	0	0	0
Total	438	437	432	753	636
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-178	-185	-210	-358	-367
NSE	0	0	0	0	0
Total	-178	-185	-210	-358	-367
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	260	252	223	395	269
NSE	0	0	0	0	0
Total	260	252	223	395	269
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	33	23	16	30	0
NSE	0	0	0	0	0
Total	33	23	16	30	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	293	275	239	425	269
NSE	0	0	0	0	0
Total	293	275	239	425	269
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 4. Wellness
Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	-178	-185	-210	-358	-367
NSE	0	0	0	0	0
Total	-178	-185	-210	-358	-367
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj_Type
2017	0	-178	0	0.0	CCTR Transf To 2200-0005.017
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2017 Total	0	-178	0	0.0	
2018	0	-185	0	0.0	CCTR Transf To 2200-0005.017
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2018 Total	0	-185	0	0.0	
2019	0	-210	0	0.0	CCTR Transf To 2200-0005.017
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2019 Total	0	-210	0	0.0	
2020	0	-358	0	0.0	CCTR Transf To 2200-0005.017
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2020 Total	0	-358	0	0.0	
2021	0	-246	0	0.0	CCTR Transf To 2200-0005.017
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2021	0	-122	0	0.0	1-Sided Adj
Explanation:	Transfer Wellness costs to correct workgroup				
2021 Total	0	-367	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.003

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company
Wellness and Emergency Child Care Projection
For Years 2022-2024

ASSUMPTIONS			
1. Most costs below are projected based on underlying assumptions for each item labeled below. Costs for 2022-2024 reflect increases for non labor inflation and projected changes in headcount.			
2. Non labor inflation for 2022-2024 are as follows:			
	2022	2023	2024
3. Emergency child care is estimated in increase as follows	4.23%	-0.18%	0.58%
	4.00%	4.00%	4.00%
4. Projected employees by year are as follows:	9,092	9,741	10,080
5. Projected increase in flu shot costs are as follows:	2.20%	2.20%	2.20%

	Projected		
	2022	2023	2024
Calendars (1 per employee)	21,000	22,499	23,282
Quarterly Wellness Newsletter & E-Library	5,866	5,856	5,890
Literature/Brochures (for wellness table at health fairs/safety stand downs, events, ee requests) Clipart for electronic communications	488	487	490
LifeSpeak Podcast/Video Wellness Library	40,640	40,568	40,805
Wellness Initiatives	399,754	449,200	550,969
Class Pass (Subsidized Program)	39,260	39,190	39,419
Educational Presentations - Webinars	2,125	2,121	2,134
GCT Health Fairs	7,500	7,487	7,530
Incentive Giveaways for onsite events	15,000	25,000	25,443
Vendor Parking at GCT	3,500	3,494	3,514
WELCOA Membership (Wellness Council of America) for wellness best practice and training/educational resources	450	450	450
Fitness Subsidy Program (employee payroll reimbursements)	53,124	53,029	53,339
Virtual/Onsite Instructor-led Fitness Sessions:			
Yoga	12,000	12,000	13,200
Qigong	9,600	9,600	12,000
HITT (High Intensity Interval Training)	9,600	9,600	12,000
Zumba	6,000	6,000	12,000
Subsidized Fitness Programs (Future Wellness; YMCA Stair Climb)			
Stair Climb (1 annual event)	6,250	6,239	6,275
Future Wellness \$50 per 90 participants (monthly), increase by 15 participants subsequent yrs (2022 \$54K)	54,000	53,904	54,219
"I Care for Your Brain" (Brain Health Dementia/Alzheimers sponsorship program) -			
Sponsorship of 3 Brain Health Lectures per employee x 75 employees in year 1 (\$15/ee and 3 workbooks \$5/lecture (\$60/ee x 100 employees) increase participation by 25 employees annually in 2023 through 2024	6,000	7,500	9,000
Weight Watchers - Discount/Subsidy Program	14,897	20,096	20,213
Financial Wellness Program AYCO	180,460	193,096	199,864
Educational Presentations - Lunch & Learns/Webinars (12x \$500)	6,230	6,219	6,255
Wellness Event Catering (Healthy Snacks, refreshments)	5,192	5,183	5,213
Misc & Parking validations at GCT for Wellness presenters and vendors	5,155	5,146	5,176
Wellness and Mother's Room (supplies/décor)	4,640	4,632	4,659
Incentive/Prizes/Giveaways/Misc. program supplies and expenses	28,976	28,925	29,094
Flu Shots and Flu Shot Voucher Program	12,826	13,108	13,397
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings/BP/BMI, Bone Density, etc.	25,776	25,730	25,880
Longevity Body Scan Screenings (partial subsidy) \$50 partial subsidy for Longevity screenings (16 appts/day x 6 events = 96 ees x \$50 (round up to 100 ees)	5,000	5,000	5,000
Wellness Total	981,309	1,061,357	1,186,710
Emergency Dependent & Back-up Child Care	214,337	300,072	312,075

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 5. Employee Assistance Program (EAP)
Workpaper: 2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		493	363	352	359	295	0	0	0
NSE		0	0	0	0	0	931	1,057	1,161
Total		493	363	352	359	295	931	1,057	1,161
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 5. Employee Assistance Program (EAP)
Workpaper: 2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	931	1,057	1,161	931	1,057	1,161
Total		0	0	0	931	1,057	1,161	931	1,057	1,161
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	931	931	0.0	1-Sided Adj
Explanation: 2022 EAP Projection						
2022 Total	0	0	931	931	0.0	
2023	0	0	1,057	1,057	0.0	1-Sided Adj
Explanation: 2023 EAP Projection						
2023 Total	0	0	1,057	1,057	0.0	
2024	0	0	1,161	1,161	0.0	1-Sided Adj
Explanation: 2024 EAP Projection						
2024 Total	0	0	1,161	1,161	0.0	

Note: Totals may include rounding differences.

SCG/CORPORATE CENTER - COMPENSATION & BENEFITS/Exh No:SCG-25-WP/Witness: D. Robinson

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 5. Employee Assistance Program (EAP)
Workpaper: 2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	438	333	328	333	295
NSE	0	0	0	0	0
Total	438	333	328	333	295
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	438	333	328	333	295
NSE	0	0	0	0	0
Total	438	333	328	333	295
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	55	30	24	25	0
NSE	0	0	0	0	0
Total	55	30	24	25	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	493	363	352	359	295
NSE	0	0	0	0	0
Total	493	363	352	359	295
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Health Benefits
Category-Sub: 5. Employee Assistance Program (EAP)
Workpaper: 2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

Summary of Adjustments to Recorded:

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

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

Supplemental Workpapers for Workpaper 2PB000.004

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company
Employee Assistance Program (EAP)
For Years 2022-2024

ASSUMPTIONS			
1. Projected benefit fees are based on projected enrollment in EAP.			
2. Projected enrollment based on actual enrollment as of January 2022 indexed for changes in headcount.			
3. Projected headcount and percentage increase/(decrease) are as follows:			
	2022	2023	2024
Active	9,092	9,741	10,080
Leave	360	360	360
Total Headcount	9,452	10,101	10,440
Increase/(Decrease)	4.43%	7.14%	3.48%
4. EAP benefit fees for 2022 comes from Rate Table; 2023-2024 rates are indexed by medical inflation.			
5. Projected increase in medical premiums for 2022-2024 are as follows:	6.25%	6.25%	6.25%
6. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

Summary	Actual		Projected					
	2021	As of Jan 2022	2022	2023	2024			
EAP Benefit Fees	\$	294,710	\$	930,866	\$	1,056,953	\$	1,160,701

1. EAP benefit fee expense projection

# Estimated Covered Employees	9,051	9,452	10,101	10,440		
Lyra						
EAP Benefit Fee Per Covered Employee	\$	98.48	\$	104.64	\$	111.17
Total EAP benefit fees	\$	930,866	\$	1,056,953	\$	1,160,701

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Summary for Category: B. Welfare Benefits

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	0	0	0	0
Non-Labor	1,339	0	0	0
NSE	0	1,557	1,710	1,815
Total	1,339	1,557	1,710	1,815
FTE	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
Non-Labor	78	0	0	0
NSE	0	152	168	179
Total	78	152	168	179
FTE	0.0	0.0	0.0	0.0

2PB000.007 WELFARE BENEFITS - BUSINESS TRAVEL INS

Labor	0	0	0	0
Non-Labor	87	0	0	0
NSE	0	47	47	47
Total	87	47	47	47
FTE	0.0	0.0	0.0	0.0

2PB000.008 WELFARE BENEFITS - LIFE INSURANCE

Labor	0	0	0	0
Non-Labor	1,174	0	0	0
NSE	0	1,358	1,495	1,589
Total	1,174	1,358	1,495	1,589
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Welfare Benefits
Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
Workpaper: 2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated changes in premiums, salaries, and headcount, which cannot be modeled using other methods.

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		58	64	86	70	78	0	0	0
NSE		0	0	0	0	0	152	168	179
Total		58	64	86	70	78	152	168	179
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Welfare Benefits
Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
Workpaper: 2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	152	168	179	152	168	179
Total		0	0	0	152	168	179	152	168	179
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	152	152	0.0	1-Sided Adj
Explanation: 2022 AD&D Projection						
2022 Total	0	0	152	152	0.0	
2023	0	0	168	168	0.0	1-Sided Adj
Explanation: 2023 AD&D Projection						
2023 Total	0	0	168	168	0.0	
2024	0	0	179	179	0.0	1-Sided Adj
Explanation: 2024 AD&D Projection						
2024 Total	0	0	179	179	0.0	

Note: Totals may include rounding differences.

SCG/CORPORATE CENTER - COMPENSATION & BENEFITS/Exh No:SCG-25-WP/Witness: D. Robinson

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Welfare Benefits
Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
Workpaper: 2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	52	58	80	65	78
NSE	0	0	0	0	0
Total	52	58	80	65	78
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	52	58	80	65	78
NSE	0	0	0	0	0
Total	52	58	80	65	78
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	6	5	6	5	0
NSE	0	0	0	0	0
Total	6	5	6	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	58	64	86	70	78
NSE	0	0	0	0	0
Total	58	64	86	70	78
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Welfare Benefits
Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
Workpaper: 2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE

Summary of Adjustments to Recorded:

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

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

Supplemental Workpapers for Workpaper 2PB000.006

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company
AD&D Forecast
GRC 2024 Forecast

ASSUMPTIONS			
1. AD&D Insurance costs are projected based on estimated coverage amounts in effect for 2022-2024 and premium rate in effect for 2022.			
2. Coverage amount for 2022-2024 is projected based on coverage in effect as of January 2022 and is indexed by labor inflation (removed for 2022) and changes in headcount			
3. Labor Inflation is as follows:	2022	2023	2024
	0.00%	3.13%	3.08%
4. Projected adjusted non-represented headcount and percentage increase/(decrease) are as follows:	2022	2023	2024
Headcount	9,092	9,741	10,080
Increase/(Decrease) to Prior Year	11.26%	7.14%	3.48%
5. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	2022	Projected		
		2022	2023	2024
Amount of Salary per January 2022	\$ 875,387,750	\$ 973,974,207	\$ 1,073,985,319	\$ 1,144,423,720
Premium per \$1,000 of coverage:		\$ 0.156	\$ 0.156	\$ 0.156
Annual Premium	\$ 79,101	\$ 151,940	\$ 167,542	\$ 178,530

Beginning of Workpaper
2PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in premiums and headcount, which cannot be modeled using the other methods.

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	56	55	55	87	0	0	0
NSE		0	0	0	0	0	47	47	47
Total		0	56	55	55	87	47	47	47
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	47	47	47	47	47	47
Total		0	0	0	47	47	47	47	47	47
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	47	47	0.0	1-Sided Adj
Explanation: 2022 Business Travel Insurance Projection						
2022 Total	0	0	47	47	0.0	
2023	0	0	47	47	0.0	1-Sided Adj
Explanation: 2023 Business Travel Insurance Projection						
2023 Total	0	0	47	47	0.0	
2024	0	0	47	47	0.0	1-Sided Adj
Explanation: 2024 Business Travel Insurance Projection						
2024 Total	0	0	47	47	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	51	51	51	87
NSE	0	0	0	0	0
Total	0	51	51	51	87
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	51	51	51	87
NSE	0	0	0	0	0
Total	0	51	51	51	87
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	0	5	4	4	0
NSE	0	0	0	0	0
Total	0	5	4	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	0	56	55	55	87
NSE	0	0	0	0	0
Total	0	56	55	55	87
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Recorded:

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

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

Supplemental Workpapers for Workpaper 2PB000.007

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

ASSUMPTIONS			
1. Business Travel Insurance projection calculated based on the actual 2021 premium indexed by non-labor inflation and an allocation of cost to each business unit based on headcount.			
2. Non labor inflation for each year are as follows:			
	2022	2023	2024
	4.23%	-0.18%	0.58%
3. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	Actual	Projected		
	2021	2022	2023	2024
SoCalGas Premium Allocation	\$ 43,129	\$ 46,603	\$ 47,138	\$ 47,260

Calculation of Premium and Allocation

Consolidated Premium	\$ 72,623	\$ 75,694	\$ 75,559	\$ 76,001
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Headcount by Business Unit

SoCalGas	9,092	9,741	10,080
SDG&E	4,934	5,131	5,388
Sempra	360	360	360
Sempra Infrastructure, LLC	-	-	-
Pxise	-	-	-
LNG	381	381	381
SE International	1	1	1
Sempra Services Corporation	-	-	-
Totals	14,768	15,615	16,211
SCG % of HC	61.57%	62.39%	62.18%

Allocation by Business Unit

SoCalGas		46,603	47,138	47,260
SDG&E		25,288	24,831	25,262
Sempra		1,845	1,742	1,688
Sempra Infrastructure, LLC		-	-	-
Sempra Global Services		-	-	-
LNG		1,953	1,844	1,786
SE International		5	5	5
Sempra Services Corporation		-	-	-
Totals	\$ 72,623	\$ 75,694	\$ 75,559	\$ 76,001

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Welfare Benefits
Category-Sub: 3. Life Insurance
Workpaper: 2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated changes in premiums, salaries, and headcount which cannot be modeled using the other methods.

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		1,835	1,784	1,162	1,204	1,174	0	0	0
NSE		0	0	0	0	0	1,358	1,495	1,589
Total		1,835	1,784	1,162	1,204	1,174	1,358	1,495	1,589
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Welfare Benefits
Category-Sub: 3. Life Insurance
Workpaper: 2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,358	1,495	1,589	1,358	1,495	1,589
Total		0	0	0	1,358	1,495	1,589	1,358	1,495	1,589
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	1,358	1,358	0.0	1-Sided Adj
Explanation: 2022 Life Insurance Projection						
2022 Total	0	0	1,358	1,358	0.0	
2023	0	0	1,495	1,495	0.0	1-Sided Adj
Explanation: 2023 Life Insurance Projection						
2023 Total	0	0	1,495	1,495	0.0	
2024	0	0	1,589	1,589	0.0	1-Sided Adj
Explanation: 2024 Life Insurance Projection						
2024 Total	0	0	1,589	1,589	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Welfare Benefits
Category-Sub: 3. Life Insurance
Workpaper: 2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,630	1,636	1,084	1,118	1,174
NSE	0	0	0	0	0
Total	1,630	1,636	1,084	1,118	1,174
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,630	1,636	1,084	1,118	1,174
NSE	0	0	0	0	0
Total	1,630	1,636	1,084	1,118	1,174
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	204	148	78	85	0
NSE	0	0	0	0	0
Total	204	148	78	85	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	1,835	1,784	1,162	1,204	1,174
NSE	0	0	0	0	0
Total	1,835	1,784	1,162	1,204	1,174
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Welfare Benefits
Category-Sub: 3. Life Insurance
Workpaper: 2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE

Summary of Adjustments to Recorded:

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

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

Supplemental Workpapers for Workpaper 2PB000.008

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company
Life Insurance Forecast
For Years 2022-2024

ASSUMPTIONS			
1. Life Insurance costs are projected based on estimated coverage amounts in effect for 2022-2024 and premium rate in effect for 2022.			
2. Coverage amount for 2022 is estimated based on coverage in effect as of January 2022 and is indexed by changes in headcount and labor inflation.			
3. Labor Inflation is as follows:	2022	2023	2024
removed for 2022 as source file is January 2022	0.00%	3.13%	3.08%
4. Projected adjusted headcount and percentage increase/(decrease) are as follows:	2022	2023	2024
Headcount	9,092	9,741	10,080
Headcount % Change from Dec 2021 (exl SB 901)	11.26%	7.14%	3.48%
Headcount % Change from Dec 2021-Union	8.31%	7.20%	3.09%
Headcount % Change from Dec 2021-Non Union	14.61%	7.10%	3.90%
5. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

Type	Actual	Projected		
	2021	2022	2023	2024
Premium				
Union		\$ 858,464	\$ 947,171	\$ 1,005,586
Non Union		466,435	514,135	550,034
Basic coverage credit		33,270	33,270	33,270
Total	\$ 1,177,955	\$ 1,358,169	\$ 1,494,577	\$ 1,588,890

Union

Eligible Salary per January 2022 Source File	\$ 383,997,400
Premium per \$1,000 of coverage:	\$ 2.064

Non Union

Eligible Salary per January 2022 Source File	\$ 513,869,350
Premium per \$1,000 of coverage:	\$ 0.7920

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Summary for Category: C. Retirement Plans

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
		2022	2023	2024
Labor	0	0	0	0
Non-Labor	34,797	0	0	0
NSE	0	33,456	36,210	37,136
Total	34,797	33,456	36,210	37,136
FTE	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
Non-Labor	28,401	0	0	0
NSE	0	32,101	33,372	34,613
Total	28,401	32,101	33,372	34,613
FTE	0.0	0.0	0.0	0.0

2PB000.010 RETIREMENT BENEFITS-NQ SAVINGS PLAN

Labor	0	0	0	0
Non-Labor	288	0	0	0
NSE	0	298	308	317
Total	288	298	308	317
FTE	0.0	0.0	0.0	0.0

2PB000.011 RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Labor	0	0	0	0
Non-Labor	6,108	0	0	0
NSE	0	1,057	2,530	2,206
Total	6,108	1,057	2,530	2,206
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: C. Retirement Plans
Category-Sub: 1. Retirement Savings Plan
Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Activity Description:

The SCG Retirement Savings Plan ("RSP") provides employees with a tax-advantaged means of saving for retirement. SCG 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.

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		24,539	24,601	25,808	27,769	28,401	0	0	0
NSE		0	0	0	0	0	32,101	33,372	34,613
Total		24,539	24,601	25,808	27,769	28,401	32,101	33,372	34,613
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: C. Retirement Plans
Category-Sub: 1. Retirement Savings Plan
Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	32,101	33,372	34,613	32,101	33,372	34,613
Total		0	0	0	32,101	33,372	34,613	32,101	33,372	34,613
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	32,101	32,101	0.0	1-Sided Adj
Explanation: 2022 Retirement Savings Plan Projection						
2022 Total	0	0	32,101	32,101	0.0	
2023	0	0	33,372	33,372	0.0	1-Sided Adj
Explanation: 2023 Retirement Savings Plan Projection						
2023 Total	0	0	33,372	33,372	0.0	
2024	0	0	34,613	34,613	0.0	1-Sided Adj
Explanation: 2024 Retirement Savings Plan Projection						
2024 Total	0	0	34,613	34,613	0.0	

Note: Totals may include rounding differences.

SCG/CORPORATE CENTER - COMPENSATION & BENEFITS/Exh No:SCG-25-WP/Witness: D. Robinson

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: C. Retirement Plans
Category-Sub: 1. Retirement Savings Plan
Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	21,805	22,554	24,081	25,796	28,401
NSE	0	0	0	0	0
Total	21,805	22,554	24,081	25,796	28,401
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	-7	1	0
NSE	0	0	0	0	0
Total	0	0	-7	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	21,805	22,554	24,074	25,797	28,401
NSE	0	0	0	0	0
Total	21,805	22,554	24,074	25,797	28,401
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	2,734	2,047	1,734	1,972	0
NSE	0	0	0	0	0
Total	2,734	2,047	1,734	1,972	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	24,539	24,601	25,808	27,769	28,401
NSE	0	0	0	0	0
Total	24,539	24,601	25,808	27,769	28,401
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: C. Retirement Plans
Category-Sub: 1. Retirement Savings Plan
Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	-7	1	0
NSE	0	0	0	0	0
Total	0	0	-7	1	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019	0	-6	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2019	0	-1	0	0.0	1-Sided Adj
Explanation:	Transfer Retirement Savings Plan costs to correct work group				
2019 Total	0	-7	0	0.0	
2020	0	1	0	0.0	1-Sided Adj
Explanation:	Transfer Retirement Savings Plan costs to correct work group				
2020 Total	0	1	0	0.0	
2021 Total	0	0	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.009

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company
Retirement Savings Plan (RSP) Projection
For Years 2022-2024

ASSUMPTIONS				
Overall Summary				
RSP projection is the sum of two costs, the company match on employee contributions for bi-weekly payrolls and company match for ICP payment.				
Assumptions for Company Match for Bi-Weekly Payrolls				
1. Company match on employee contributions based on 2021 expense indexed for inflation and changes in total headcount				
2. Projected total headcount and percentage change are as follows:				
		2022	2023	2024
Total Headcount		9,092	9,741	10,080
Increase/(Decrease) to Prior Year		11.26%	1.76%	1.76%
3. Labor Inflation for 2022-2024 are as follows:				
		4.23%	1.79%	1.79%
Assumptions for Company Match for ICP				
4. ICP company match based on ICP payout calculated using a 5 year average of actual payouts (2017 to 2021) indexed by labor inflation and changes in non-represented headcount.				
5. Projected non-represented headcount and percentage change are as follows:				
	2021	2022	2023	2024
Non Represented Headcount	3,878	4,441	4,755	4,940
Increase/(Decrease) to Prior Year		14.53%	7.07%	3.89%
6. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901				

Type of Cost	Actual	Average	Projected		
	2021	2017-2021	2022	2023	2024
Company Match on Employee Contributions	\$ 25,641,635	n/a	\$ 29,613,752	\$ 30,664,297	\$ 31,752,111
ICP Company Match based on a 5yr avg (2017-2021) of accrued ICP payouts	2,759,706	2,094,187	2,486,956	2,707,239	2,860,954
Total RSP Expense	\$ 28,401,341		\$ 32,100,708	\$ 33,371,536	\$ 34,613,065

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as proejcted costs are based on changes in salaries and headcount, which cannot be modeled using other methods.

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		241	254	237	260	288	0	0	0
NSE		0	0	0	0	0	298	308	317
Total		241	254	237	260	288	298	308	317
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	298	308	317	298	308	317
Total		0	0	0	298	308	317	298	308	317
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	298	298	0.0	1-Sided Adj
Explanation: 2022 Non Qualified Savings Plan Projection						
2022 Total	0	0	298	298	0.0	
2023	0	0	308	308	0.0	1-Sided Adj
Explanation: 2023 Non Qualified Savings Plan Projection						
2023 Total	0	0	308	308	0.0	
2024	0	0	317	317	0.0	1-Sided Adj
Explanation: 2024 Non Qualified Savings Plan Projection						
2024 Total	0	0	317	317	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	214	233	221	242	288
NSE	0	0	0	0	0
Total	214	233	221	242	288
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	214	233	221	242	288
NSE	0	0	0	0	0
Total	214	233	221	242	288
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	27	21	16	18	0
NSE	0	0	0	0	0
Total	27	21	16	18	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	241	254	237	260	288
NSE	0	0	0	0	0
Total	241	254	237	260	288
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	214	233	221	242	288
NSE	0	0	0	0	0
Total	214	233	221	242	288
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	214	0	0.0	1-Sided Adj
Explanation:	Transfer Nonqualified Savings Plan costs to correct work group				
2017 Total	0	214	0	0.0	
2018	0	233	0	0.0	1-Sided Adj
Explanation:	Transfer Nonqualified Savings Plan costs to correct work group				
2018 Total	0	233	0	0.0	
2019	0	221	0	0.0	1-Sided Adj
Explanation:	Transfer Nonqualified Savings Plan costs to correct work group				
2019 Total	0	221	0	0.0	
2020	0	242	0	0.0	1-Sided Adj
Explanation:	Transfer Nonqualified Savings Plan costs to correct work group				
2020 Total	0	242	0	0.0	
2021	0	288	0	0.0	1-Sided Adj
Explanation:	Transfer Nonqualified Savings Plan costs to correct work group				
2021 Total	0	288	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.010

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

SoCalGas
Nonqualified Savings Plan Projection
For Years 2022-2024

ASSUMPTIONS			
1. Projected cost is based on 2021 Actual and increases by labor inflation.			
2. Labor inflation rates for 2022-2024 are as follows:			
	2022	2023	2024
	3.46%	3.13%	3.08%
3. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	Actual	Projected		
	2021	2022	2023	2024
Total Cost	\$ 288,190	\$ 298,171	\$ 307,505	\$ 316,972

Beginning of Workpaper
2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: C. Retirement Plans
Category-Sub: 3. Supplemental Pension
Workpaper: 2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Activity Description:

This workpaper consists of the non-qualified pension plan and non-qualified retirement savings plan (will be broken out in separate workpapers in next version). The nonqualified retirement savings plan, or deferred compensation plan, allows pre-tax contributions for employees subject to IRS compensation and contribution limits. SCG offers two supplemental pension plans, the Supplemental Executive Retirement Plan, which covers a small number of senior executives, and the Cash Balance Restoration Plan. The Cash Balance Restoration Plan restores benefits for employees whose earnings or benefits exceed the limitations established by the Employee Retirement and Income Security Act.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen for non-qualified savings plan as 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.

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		1,095	1,358	1,154	1,406	6,108	0	0	0
NSE		0	0	0	0	0	1,057	2,530	2,206
Total		1,095	1,358	1,154	1,406	6,108	1,057	2,530	2,206
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: C. Retirement Plans
Category-Sub: 3. Supplemental Pension
Workpaper: 2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,057	2,530	2,206	1,057	2,530	2,206
Total		0	0	0	1,057	2,530	2,206	1,057	2,530	2,206
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	1,057	1,057	0.0	1-Sided Adj
Explanation: 2022 Supplemental Pension Projection						
2022 Total	0	0	1,057	1,057	0.0	
2023	0	0	2,530	2,530	0.0	1-Sided Adj
Explanation: 2023 Supplemental Pension Projection						
2023 Total	0	0	2,530	2,530	0.0	
2024	0	0	2,206	2,206	0.0	1-Sided Adj
Explanation: 2024 Supplemental Pension Projection						
2024 Total	0	0	2,206	2,206	0.0	

Note: Totals may include rounding differences.

SCG/CORPORATE CENTER - COMPENSATION & BENEFITS/Exh No:SCG-25-WP/Witness: D. Robinson

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: C. Retirement Plans
Category-Sub: 3. Supplemental Pension
Workpaper: 2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	2,330	251	236	332	417
NSE	0	0	0	0	0
Total	2,330	251	236	332	417
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-1,357	994	840	974	5,691
NSE	0	0	0	0	0
Total	-1,357	994	840	974	5,691
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	973	1,245	1,076	1,306	6,108
NSE	0	0	0	0	0
Total	973	1,245	1,076	1,306	6,108
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	122	113	78	100	0
NSE	0	0	0	0	0
Total	122	113	78	100	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	1,095	1,358	1,154	1,406	6,108
NSE	0	0	0	0	0
Total	1,095	1,358	1,154	1,406	6,108
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: C. Retirement Plans
Category-Sub: 3. Supplemental Pension
Workpaper: 2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	-1,357	994	840	974	5,691
NSE	0	0	0	0	0
Total	-1,357	994	840	974	5,691
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-1,357	0	0.0	1-Sided Adj
Explanation:	Transfer Supplemental Pension to correct workgroup				
2017 Total	0	-1,357	0	0.0	
2018	0	994	0	0.0	1-Sided Adj
Explanation:	Transfer Supplemental Pension costs to correct work group				
2018 Total	0	994	0	0.0	
2019	0	840	0	0.0	1-Sided Adj
Explanation:	Transfer Supplemental Pension costs to correct work group				
2019 Total	0	840	0	0.0	
2020	0	974	0	0.0	1-Sided Adj
Explanation:	Transfer Supplemental Pension costs to correct work group				
2020 Total	0	974	0	0.0	
2021	0	5,691	0	0.0	1-Sided Adj
Explanation:	Transfer Supplemental Pension costs to correct work group				
2021 Total	0	5,691	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.011

Southern California Gas Company
Supplemental Pension Projection - Contributions (for GRC)
For Years 2022-2024

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

		Projected			
	2021	2022	2023	2024	
Contributions	\$ 6,107,964	\$ 1,057,000	\$ 2,530,000	\$ 2,206,000	

See attached projection from Willis Towers Watson

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

		SoCalGas Portion of SERP/ Cash Balance Restoration Plans				
		2022	2023	2024	2025	2026
•	Estimated ASC Cost					
	Service Cost	0.41	0.42	0.43	0.44	0.45
	Interest Cost	0.93	0.91	0.89	0.84	0.76
	Expected Return on Assets	0.00	0.00	0.00	0.00	0.00
	Amortizations					
	Prior Service Cost	1.46	1.19	1.19	0.85	0.00
	Unamortized Loss / (Gain)	1.49	1.35	1.24	1.14	1.06
	Settlements	0.00	0.00	0.00	0.00	0.00
	Total	4.29	3.87	3.75	3.27	2.27
•	Contributions reflecting age 65 retirement for select SERP execs	1.06	2.53	2.21	3.91	4.62
•	Contributions reflecting financial reporting assumptions	1.06	2.53	2.21	3.91	4.62
•	Discount Rate	2.65%	2.65%	2.65%	2.65%	2.65%
•	Funded Status Beginning of Year					
	Projected benefit obligation	(35.07)	(35.34)	(34.15)	(33.26)	(30.63)
	<u>Fair value of assets</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Funded Status	(35.07)	(35.34)	(34.15)	(33.26)	(30.63)

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

General Rate Case Forecast
Forecast of Projected ASC Accounting Costs and Contributions
for Southern California Gas Company Pension Plan

Key Assumptions

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
ASC 715 Discount rate	See forecast exhibit									
PPA Effective Discount Rate - SoCalGas qualified plan	5.43%	5.26%	5.11%	5.01%	4.94%	4.87%	4.79%	4.75%	4.75%	4.50%
Expected Return for Determining ASC 715 Benefit Cost for SoCalGas qualified plan ⁽¹⁾	6.75%	6.25%	5.75%	5.75%	5.50%	5.00%	5.00%	4.75%	4.75%	4.25%
Assumed Return other than from unrealized and realized gains / (losses) for Market Related Value of Assets (MRVA) purposes	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Salary Scale - Qualified plan, excluding SoCalGas Union	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based
Salary Scale - SoCalGas Union	Service Based	Service Based	Service Based	Service Based	Service Based	Service Based	Service Based	Service Based	Service Based	Service Based
Salary Scale - Nonqualified plans	4.50%	4.50%	4.50%	4.50%	4.50%					
Cash Balance Crediting Rate	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%
Lump sum conversion interest rate	Segment Rates	Segment Rates	Segment Rates	Segment Rates	Segment Rates	Segment Rates	Segment Rates	Segment Rates	Segment Rates	Segment Rates
Pre-retirement Mortality	Pri-2012 Employee table with MP-2021 generational projection scale									
Post-retirement Mortality	Semptra specific table, base year of 2016, with MP-2021 generational projection scale from 2016									
Lump Sum Mortality	RP-2018 Healthy Annuitant table with MP-2018 generational mortality projection scale, rates are blended 50% M/F									
Retirement and Termination Rates	Same as those used for the 2021 year-end disclosures									
Number of projected headcount (provided by Semptra on March 15, 2022)	12/31/2021 11,696	12/31/2022 12,279	12/31/2023 12,583	12/31/2024 12,583	12/31/2025 12,583	12/31/2026 12,583	12/31/2027 12,583	12/31/2028 12,583	12/31/2029 12,583	12/31/2030 12,583

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

Methodology

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

Pension Funding Rules and Funding Method

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

Assets

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

Data and Demographics

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

Plan Design

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

Contribution Amounts

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

Contribution Policy

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Summary for Category: D. Other Benefit Programs

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
		2022	2023	2024
Labor	0	0	0	0
Non-Labor	3,781	0	0	0
NSE	0	5,934	6,699	6,893
Total	3,781	5,934	6,699	6,893
FTE	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
Non-Labor	1,360	0	0	0
NSE	0	1,772	1,613	1,614
Total	1,360	1,772	1,613	1,614
FTE	0.0	0.0	0.0	0.0

2PB000.013 OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Labor	0	0	0	0
Non-Labor	1,806	0	0	0
NSE	0	2,096	2,245	2,338
Total	1,806	2,096	2,245	2,338
FTE	0.0	0.0	0.0	0.0

2PB000.014 OTHER BENEFITS - EMERGENCY CARE

Labor	0	0	0	0
Non-Labor	246	0	0	0
NSE	0	214	300	312
Total	246	214	300	312
FTE	0.0	0.0	0.0	0.0

2PB000.015 OTHER BENEFITS - MASS TRANSIT

Labor	0	0	0	0
Non-Labor	26	0	0	0
NSE	0	1,339	1,913	1,980
Total	26	1,339	1,913	1,980
FTE	0.0	0.0	0.0	0.0

2PB000.016 OTHER BENEFITS - RETIREMENT ACTIVITIES

Labor	0	0	0	0
Non-Labor	154	0	0	0
NSE	0	97	121	147
Total	154	97	121	147
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

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

2PB000.017 OTHER BENEFITS - SERVICE RECOGNITION

Labor	0	0	0	0
Non-Labor	189	0	0	0
NSE	<u>0</u>	<u>161</u>	<u>235</u>	<u>219</u>
Total	189	161	235	219
FTE	0.0	0.0	0.0	0.0

2PB000.018 OTHER BENEFITS - SPECIAL EVENTS

Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	<u>0</u>	<u>255</u>	<u>272</u>	<u>283</u>
Total	0	255	272	283
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 1. Benefit Administration Fees and Services
Workpaper: 2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		1,808	1,120	1,229	1,517	1,360	0	0	0
NSE		0	0	0	0	0	1,772	1,613	1,614
Total		1,808	1,120	1,229	1,517	1,360	1,772	1,613	1,614
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 1. Benefit Administration Fees and Services
Workpaper: 2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,772	1,613	1,614	1,772	1,613	1,614
Total		0	0	0	1,772	1,613	1,614	1,772	1,613	1,614
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	1,772	1,772	0.0	1-Sided Adj
Explanation: 2022 Benefit Admin Fees & Services Projection						
2022 Total	0	0	1,772	1,772	0.0	
2023	0	0	1,613	1,613	0.0	1-Sided Adj
Explanation: 2023 Benefit Admin Fees & Services Projection						
2023 Total	0	0	1,613	1,613	0.0	
2024	0	0	1,614	1,614	0.0	1-Sided Adj
Explanation: 2024 Benefit Admin Fees & Services Projection						
2024 Total	0	0	1,614	1,614	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 1. Benefit Administration Fees and Services
Workpaper: 2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,607	1,027	1,147	1,409	1,360
NSE	0	0	0	0	0
Total	1,607	1,027	1,147	1,409	1,360
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,607	1,027	1,147	1,409	1,360
NSE	0	0	0	0	0
Total	1,607	1,027	1,147	1,409	1,360
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	201	93	83	108	0
NSE	0	0	0	0	0
Total	201	93	83	108	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	1,808	1,120	1,229	1,517	1,360
NSE	0	0	0	0	0
Total	1,808	1,120	1,229	1,517	1,360
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 1. Benefit Administration Fees and Services
Workpaper: 2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

Summary of Adjustments to Recorded:

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

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

Supplemental Workpapers for Workpaper 2PB000.012

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company
Benefit Administration Fees and Services Projection
GRC 2024 Forecast

ASSUMPTIONS			
1. Costs for 2022 based on 2021 actual, 2022-2024 increased by non-labor inflation			
2. Projected non-labor inflation rates are as follows:			
	2022	2023	2024
	4.23%	-0.18%	0.58%
3. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

Type of Service	Vendor	Projected		
		2022	2023	2024
VEBA Audits	Simpson & Simpson	\$ 64,157	\$ 64,043	\$ 64,417
Savings Plan Audits	Deloitte	\$ 120,095	119,881	120,582
Sempra Stock Fund Fiduciary	Newport Trust	\$ 161,001	160,714	161,654
Retirement Plan Consulting	Towers Watson	\$ 988,189	986,430	992,196
Total Comp Study-GRC	Towers Watson	\$ 175,000	-	-
Printing	Neysnesch	\$ 60,549	60,441	60,794
Tax	Deloitte Tax	\$ 11,218	11,198	11,264
Savings Plan Admin/Recordkeeping Fees	T Rowe Price	\$ 28,704	36,110	22,724
Software Program for Service Recognition	OC Tanner	\$ 162,669	\$ 174,205	\$ 180,757
Total Cost		\$ 1,771,582	\$ 1,613,022	\$ 1,614,387

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as estimated costs based on projected employee participation and changes in headcount, which cannot be modeled using other methods

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		1,215	1,155	1,714	1,774	1,806	0	0	0
NSE		0	0	0	0	0	2,096	2,245	2,338
Total		1,215	1,155	1,714	1,774	1,806	2,096	2,245	2,338
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	2,096	2,245	2,338	2,096	2,245	2,338
Total		0	0	0	2,096	2,245	2,338	2,096	2,245	2,338
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	2,096	2,096	0.0	1-Sided Adj
Explanation: 2022 Educational Assistance Projection						
2022 Total	0	0	2,096	2,096	0.0	
2023	0	0	2,245	2,245	0.0	1-Sided Adj
Explanation: 2023 Educational Assistance Projection						
2023 Total	0	0	2,245	2,245	0.0	
2024	0	0	2,338	2,338	0.0	1-Sided Adj
Explanation: 2024 Educational Assistance Projection						
2024 Total	0	0	2,338	2,338	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,079	1,059	1,599	1,648	1,806
NSE	0	0	0	0	0
Total	1,079	1,059	1,599	1,648	1,806
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,079	1,059	1,599	1,648	1,806
NSE	0	0	0	0	0
Total	1,079	1,059	1,599	1,648	1,806
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	135	96	115	126	0
NSE	0	0	0	0	0
Total	135	96	115	126	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	1,215	1,155	1,714	1,774	1,806
NSE	0	0	0	0	0
Total	1,215	1,155	1,714	1,774	1,806
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Recorded:

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

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

Supplemental Workpapers for Workpaper 2PB000.013

Southern California Gas Company
Educational Assistance Projection
For Years 2022-2024

ASSUMPTIONS			
1. Future participation based on rate of participation in 2021			
2. Headcount changes are as follows:			
	2022	2023	2024
	11.26%	7.14%	3.48%
3. Cost per participant based on annualized cost indexed for inflation			
4. Non-labor inflation factors are as follows:			
	2022	2023	2024
	4.23%	-0.18%	0.58%
5. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	Actual	Projected		
Year	2021	2022	2023	2024
Employees	8,171	9,092	9,741	10,080
Participants	519	578	620	642
Estimated Cost per Participant	3,480	\$ 3,627	\$ 3,620	\$ 3,641
Cost for Year	\$ 1,805,904	\$ 2,096,250	\$ 2,244,571	\$ 2,337,802

Beginning of Workpaper
2PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 3. Emergency Day Care
Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based Method chosen as projected costs based on contracted amounts, which cannot be modeled using other methods.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		200	202	225	385	246	0	0	0	
NSE		0	0	0	0	0	214	300	312	
Total		200	202	225	385	246	214	300	312	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 3. Emergency Day Care
Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	214	300	312	214	300	312
Total		0	0	0	214	300	312	214	300	312
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	214	214	0.0	1-Sided Adj
Explanation: 2022 Emergency Childcare Projection						
2022 Total	0	0	214	214	0.0	
2023	0	0	300	300	0.0	1-Sided Adj
Explanation: 2023 Emergency Childcare Projection						
2023 Total	0	0	300	300	0.0	
2024	0	0	312	312	0.0	1-Sided Adj
Explanation: 2024 Emergency Childcare Projection						
2024 Total	0	0	312	312	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 3. Emergency Day Care
Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	178	185	210	358	246
NSE	0	0	0	0	0
Total	178	185	210	358	246
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	178	185	210	358	246
NSE	0	0	0	0	0
Total	178	185	210	358	246
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	22	17	15	27	0
NSE	0	0	0	0	0
Total	22	17	15	27	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	200	202	225	385	246
NSE	0	0	0	0	0
Total	200	202	225	385	246
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 3. Emergency Day Care
Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	178	185	210	358	246
NSE	0	0	0	0	0
Total	178	185	210	358	246
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	178	0	0.0	CCTR Transf From 2200-0005.003
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2017 Total	0	178	0	0.0	
2018	0	185	0	0.0	CCTR Transf From 2200-0005.003
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2018 Total	0	185	0	0.0	
2019	0	210	0	0.0	CCTR Transf From 2200-0005.003
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2019 Total	0	210	0	0.0	
2020	0	358	0	0.0	CCTR Transf From 2200-0005.003
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2020 Total	0	358	0	0.0	
2021	0	246	0	0.0	CCTR Transf From 2200-0005.003
Explanation:	Transfer Emergency Child Care costs recorded to Wellness				
2021 Total	0	246	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.014

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company
Wellness and Emergency Child Care Projection
For Years 2022-2024

ASSUMPTIONS			
1. Most costs below are projected based on underlying assumptions for each item labeled below. Costs for 2022-2024 reflect increases for non labor inflation and projected changes in headcount.			
2. Non labor inflation for 2022-2024 are as follows:			
	2022	2023	2024
3. Emergency child care is estimated in increase as follows	4.23%	-0.18%	0.58%
	4.00%	4.00%	4.00%
4. Projected employees by year are as follows:	9,092	9,741	10,080
5. Projected increase in flu shot costs are as follows:	2.20%	2.20%	2.20%

	Projected		
	2022	2023	2024
Calendars (1 per employee)	21,000	22,499	23,282
Quarterly Wellness Newsletter & E-Library	5,866	5,856	5,890
Literature/Brochures (for wellness table at health fairs/safety stand downs, events, ee requests) Clipart for electronic communications	488	487	490
LifeSpeak Podcast/Video Wellness Library	40,640	40,568	40,805
Wellness Initiatives	399,754	449,200	550,969
Class Pass (Subsidized Program)	39,260	39,190	39,419
Educational Presentations - Webinars	2,125	2,121	2,134
GCT Health Fairs	7,500	7,487	7,530
Incentive Giveaways for onsite events	15,000	25,000	25,443
Vendor Parking at GCT	3,500	3,494	3,514
WELCOA Membership (Wellness Council of America) for wellness best practice and training/educational resources	450	450	450
Fitness Subsidy Program (employee payroll reimbursements)	53,124	53,029	53,339
Virtual/Onsite Instructor-led Fitness Sessions:			
Yoga	12,000	12,000	13,200
Qigong	9,600	9,600	12,000
HITT (High Intensity Interval Training)	9,600	9,600	12,000
Zumba	6,000	6,000	12,000
Subsidized Fitness Programs (Future Wellness; YMCA Stair Climb)			
Stair Climb (1 annual event)	6,250	6,239	6,275
Future Wellness \$50 per 90 participants (monthly), increase by 15 participants subsequent yrs (2022 \$54K)	54,000	53,904	54,219
"I Care for Your Brain" (Brain Health Dementia/Alzheimers sponsorship program) -			
Sponsorship of 3 Brain Health Lectures per employee x 75 employees in year 1 (\$15/ee and 3 workbooks \$5/lecture (\$60/ee x 100 employees) increase participation by 25 employees annually in 2023 through 2024	6,000	7,500	9,000
Weight Watchers - Discount/Subsidy Program	14,897	20,096	20,213
Financial Wellness Program AYCO	180,460	193,096	199,864
Educational Presentations - Lunch & Learns/Webinars (12x \$500)	6,230	6,219	6,255
Wellness Event Catering (Healthy Snacks, refreshments)	5,192	5,183	5,213
Misc & Parking validations at GCT for Wellness presenters and vendors	5,155	5,146	5,176
Wellness and Mother's Room (supplies/décor)	4,640	4,632	4,659
Incentive/Prizes/Giveaways/Misc. program supplies and expenses	28,976	28,925	29,094
Flu Shots and Flu Shot Voucher Program	12,826	13,108	13,397
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings/BP/BMI, Bone Density, etc.	25,776	25,730	25,880
Longevity Body Scan Screenings (partial subsidy) \$50 partial subsidy for Longevity screenings (16 appts/day x 6 events = 96 ees x \$50 (round up to 100 ees)	5,000	5,000	5,000
Wellness Total	981,309	1,061,357	1,186,710
Emergency Dependent & Back-up Child Care	214,337	300,072	312,075

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 4. Mass Transit Incentive
Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		877	853	864	246	26	0	0	0	
NSE		0	0	0	0	0	1,339	1,913	1,980	
Total		877	853	864	246	26	1,339	1,913	1,980	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 4. Mass Transit Incentive
Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,339	1,913	1,980	1,339	1,913	1,980
Total		0	0	0	1,339	1,913	1,980	1,339	1,913	1,980
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	1,339	1,339	0.0	1-Sided Adj
Explanation: 2022 Mass Transit Incentive Projection						
2022 Total	0	0	1,339	1,339	0.0	
2023	0	0	1,913	1,913	0.0	1-Sided Adj
Explanation: 2023 Mass Transit Incentive Projection						
2023 Total	0	0	1,913	1,913	0.0	
2024	0	0	1,980	1,980	0.0	1-Sided Adj
Explanation: 2024 Mass Transit Incentive Projection						
2024 Total	0	0	1,980	1,980	0.0	

Note: Totals may include rounding differences.

SCG/CORPORATE CENTER - COMPENSATION & BENEFITS/Exh No:SCG-25-WP/Witness: D. Robinson

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 4. Mass Transit Incentive
Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	779	782	806	228	26
NSE	0	0	0	0	0
Total	779	782	806	228	26
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	779	782	806	228	26
NSE	0	0	0	0	0
Total	779	782	806	228	26
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	98	71	58	17	0
NSE	0	0	0	0	0
Total	98	71	58	17	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	877	853	864	246	26
NSE	0	0	0	0	0
Total	877	853	864	246	26
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 4. Mass Transit Incentive
Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT

Summary of Adjustments to Recorded:

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

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

Supplemental Workpapers for Workpaper 2PB000.015

Southern California Gas Company
Transportation Subsidy Forecast
For Years 2022-2024

Assumptions		
1. Transportation subsidy costs projected based on utilization as of January 2020 based on current subsidies and indexed for changes in headcount.		
2. Primary assumptions for projection are as follows:		
# Participants as of 1/31/20		1,242
Average Monthly Cost/Participant	\$	55.69
Annualized Average Cost	\$	668.24
Headcount as of 1/31/20		7,589
3. Monthly estimated cost for 2022	\$	100.00
4. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901		

Year	Projected		
	2022	2023	2024
Total Employees	9,092	9,741	10,080
Estimated Participants	1,488	1,594	1,650
Cost	\$ 1,339,200	\$ 1,912,800	\$ 1,980,000

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 5. Retirement Activities
Workpaper: 2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		401	165	167	111	154	0	0	0
NSE		0	0	0	0	0	97	121	147
Total		401	165	167	111	154	97	121	147
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 5. Retirement Activities
Workpaper: 2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	97	121	147	97	121	147
Total		0	0	0	97	121	147	97	121	147
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	97	97	0.0	1-Sided Adj
Explanation: 2022 Retirement Activities Projection						
2022 Total	0	0	97	97	0.0	
2023	0	0	121	121	0.0	1-Sided Adj
Explanation: 2023 Retirement Activities Projection						
2023 Total	0	0	121	121	0.0	
2024	0	0	147	147	0.0	1-Sided Adj
Explanation: 2024 Retirement Activities Projection						
2024 Total	0	0	147	147	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 5. Retirement Activities
Workpaper: 2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	357	151	156	104	154
NSE	0	0	0	0	0
Total	357	151	156	104	154
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	357	151	156	103	154
NSE	0	0	0	0	0
Total	357	151	156	103	154
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	45	14	11	8	0
NSE	0	0	0	0	0
Total	45	14	11	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	401	165	167	111	154
NSE	0	0	0	0	0
Total	401	165	167	111	154
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 5. Retirement Activities
Workpaper: 2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	-0.164	-0.067
NSE	0	0	0	0	0
Total	0	0	0	-0.164	-0.067
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

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

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.016

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company
Retirement Activities Projection
For Years 2022-2024

ASSUMPTIONS				
1. Cost for 2022-2024 projected based on 2021 actual cost indexed for non-labor inflation.				
2. Non labor inflation rates are as follows:				
	2021	2022	2023	2024
		4.23%	-0.18%	0.58%
3. Expected retirements	315	190	238	286
4. Cost per retirement	491	512	511	514
5. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901				

	Actual	Projected		
	2021	2022	2023	2024
Total Cost	\$ 154,672	97,240	121,418	146,793

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 6. Service Recognition
Workpaper: 2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on service history of employees, which cannot be modeled using other methods.

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		221	304	201	238	189	0	0	0
NSE		0	0	0	0	0	161	235	219
Total		221	304	201	238	189	161	235	219
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 6. Service Recognition
Workpaper: 2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	161	235	219	161	235	219
Total		0	0	0	161	235	219	161	235	219
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	161	161	0.0	1-Sided Adj
Explanation: 2022 Service Recognition Projection						
2022 Total	0	0	161	161	0.0	
2023	0	0	235	235	0.0	1-Sided Adj
Explanation: 2023 Service Recognition Projection						
2023 Total	0	0	235	235	0.0	
2024	0	0	219	219	0.0	1-Sided Adj
Explanation: 2024 Service Recognition Projection						
2024 Total	0	0	219	219	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 6. Service Recognition
Workpaper: 2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	197	279	187	221	189
NSE	0	0	0	0	0
Total	197	279	187	221	189
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	197	279	187	221	189
NSE	0	0	0	0	0
Total	197	279	187	221	189
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	25	25	13	17	0
NSE	0	0	0	0	0
Total	25	25	13	17	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	221	304	201	238	189
NSE	0	0	0	0	0
Total	221	304	201	238	189
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 6. Service Recognition
Workpaper: 2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

Summary of Adjustments to Recorded:

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

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

Supplemental Workpapers for Workpaper 2PB000.017

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company
Service Award Forecast
For Years 2022-2024

ASSUMPTIONS			
1. Service awards calculated based on estimated number of employees to receive awards based on their current length of service multiplied by estimated cost per award.			
2. Estimated cost per award based on 2022 data provided by OC Tanner each award level indexed for non-labor inflation			
3. Non labor inflation for 2022-2024 are as follows:	2022	2023	2024
	4.23%	-0.18%	0.58%
4. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	Projected		
	2022	2023	2024
Estimated Recipients			
5 Years of Service	99	354	322
10 Years of Service	471	401	421
15 Years of Service	296	255	182
20 Years of Service	260	333	199
25 Years of Service	62	162	141
30 Years of Service	5	48	51
35 Years of Service	22	54	133
40 Years of Service	27	83	60
45 Years of Service	9	18	19
50 Years of Service	3	3	3
60 Years of Service			
Estimated Cost Per Award			
5 Years of Service	\$ 72	\$ 72	\$ 73
10 Years of Service	104	104	105
15 Years of Service	118	118	119
20 Years of Service	142	142	143
25 Years of Service	188	188	189
30 Years of Service	210	210	211
35 Years of Service	261	260	262
40 Years of Service	321	321	322
45 Years of Service	419	418	421
50 Years of Service	515	515	518
60 Years of Service	882	880	885
Projected Amount			
5 Years of Service	\$ 7,161	\$ 25,559	\$ 23,385
10 Years of Service	49,090	41,720	44,056
15 Years of Service	35,067	30,156	21,649
20 Years of Service	36,921	47,203	28,373
25 Years of Service	11,656	30,401	26,615
30 Years of Service	1,052	10,085	10,778
35 Years of Service	5,733	14,047	34,800
40 Years of Service	8,670	26,604	19,344
45 Years of Service	3,772	7,530	7,994
50 Years of Service	1,546	1,544	1,553
60 Years of Service	-	-	-
Cost	\$ 160,667	\$ 234,848	\$ 218,547

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

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 7. Special Events
Workpaper: 2PB000.018 - OTHER BENEFITS - SPECIAL EVENTS

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

Summary of Results:

		In 2021\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2017	2018	2019	2020	2021	2022	2023	2024
Labor		0	0	0	0	0	0	0	0
Non-Labor		398	440	236	0	0	0	0	0
NSE		0	0	0	0	0	255	272	283
Total		398	440	236	0	0	255	272	283
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 7. Special Events
Workpaper: 2PB000.018 - OTHER BENEFITS - SPECIAL EVENTS

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	255	272	283	255	272	283
Total		0	0	0	255	272	283	255	272	283
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022	0	0	255	255	0.0	1-Sided Adj
Explanation: 2022 Special Events Projection						
2022 Total	0	0	255	255	0.0	
2023	0	0	272	272	0.0	1-Sided Adj
Explanation: 2023 Special Events Projection						
2023 Total	0	0	272	272	0.0	
2024	0	0	283	283	0.0	1-Sided Adj
Explanation: 2024 Special Events Projection						
2024 Total	0	0	283	283	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 7. Special Events
Workpaper: 2PB000.018 - OTHER BENEFITS - SPECIAL EVENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	354	403	221	0	0
NSE	0	0	0	0	0
Total	354	403	221	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	354	403	221	0	0
NSE	0	0	0	0	0
Total	354	403	221	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	44	37	16	0	0
NSE	0	0	0	0	0
Total	44	37	16	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	398	440	236	0	0
NSE	0	0	0	0	0
Total	398	440	236	0	0
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Other Benefit Programs
Category-Sub: 7. Special Events
Workpaper: 2PB000.018 - OTHER BENEFITS - SPECIAL EVENTS

Summary of Adjustments to Recorded:

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

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

Supplemental Workpapers for Workpaper 2PB000.018

Southern California Gas Company
Special Events Night Budget
For Years 2022-2024

ASSUMPTIONS			
1. Special Events calculated based on prior event (2019) indexed for inflation and changes in headcount			
2. Non labor inflation for 2022-2024 are as follows:			
	2022	2023	2024
	4.23%	-0.18%	0.58%
3. Projected headcount and percentage increase are as follows:			
Headcount	9,092	9,741	10,080
Increase/(Decrease) to Prior Year	11.26%	7.14%	3.48%
4. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	Actual	Projected		
	2019	2022	2023	2024
Costs by Year	\$ 220,500	\$ 254,657	\$ 272,381	\$ 283,452

Southern California Gas Company
2024 GRC - APP
Non-Shared Service Workpapers

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

Appendix A: List of Non-Shared Cost Centers

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