

Schedule SAB-12 (C)

Labor

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a RHODE ISLAND ENERGY
RIPUC Docket No. 25-45-GE
Schedule SAB-12 (C)
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The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Labor - Expense Type

		Test Year Ended August 31, 2025			Normalizing Adjustments to Test Year			Test Year Ended August 31, 2025		
		(Per Books)			(as Adjusted)			(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
<u>Provider Company</u>										
1	Narragansett Electric Company	\$88,624,229	\$47,879,847	\$40,744,382	(\$6,177,005)	(\$2,958,318)	(\$3,218,687)	\$82,447,224	\$44,921,529	\$37,525,695
2	PPL Services Corporation	\$46,934,390	\$31,973,805	\$14,960,584	(\$17,603,752)	(\$12,643,754)	(\$4,959,998)	\$29,330,638	\$19,330,051	\$10,000,586
3	All Other Companies	\$825,677	\$636,575	\$189,102	(\$359,466)	(\$362,610)	\$3,143	\$466,211	\$273,966	\$192,245
4	Total	<u>\$136,384,296</u>	<u>\$80,490,227</u>	<u>\$55,894,069</u>	<u>(\$24,140,223)</u>	<u>(\$15,964,681)</u>	<u>(\$8,175,542)</u>	<u>\$112,244,073</u>	<u>\$64,525,546</u>	<u>\$47,718,526</u>
<u>Operation:</u>										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$2,820,637	\$0	\$2,820,637	\$0	\$0	\$0	\$2,820,637	\$0	\$2,820,637
12	Transmission Expenses	\$2,906,258	\$2,906,258	\$0	\$0	\$0	\$0	\$2,906,258	\$2,906,258	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$31,466,722	\$13,464,620	\$18,002,102	\$0	\$0	\$0	\$31,466,722	\$13,464,620	\$18,002,102
15	Customer Accounts Expense	\$12,770,678	\$8,347,627	\$4,423,050	\$0	\$0	\$0	\$12,770,678	\$8,347,627	\$4,423,050
16	Customer Service and Informational Expenses	\$774,983	\$683,799	\$91,184	\$0	\$0	\$0	\$774,983	\$683,799	\$91,184
17	Sales Expenses	\$290,363	\$0	\$290,363	\$0	\$0	\$0	\$290,363	\$0	\$290,363
19	Administrative & General Expenses	<u>\$58,538,303</u>	<u>\$39,497,192</u>	<u>\$19,041,111</u>	<u>(\$24,140,223)</u>	<u>(\$15,964,681)</u>	<u>(\$8,175,542)</u>	<u>\$34,398,080</u>	<u>\$23,532,511</u>	<u>\$10,865,569</u>
20	Sub Total	<u>\$109,567,944</u>	<u>\$64,899,497</u>	<u>\$44,668,448</u>	<u>(\$24,140,223)</u>	<u>(\$15,964,681)</u>	<u>(\$8,175,542)</u>	<u>\$85,427,721</u>	<u>\$48,934,816</u>	<u>\$36,492,905</u>
<u>Maintenance:</u>										
23	Transmission Expenses	\$1,054,639	\$1,054,639	\$0	\$0			\$1,054,639	\$1,054,639	\$0
24	Distribution Expenses	\$25,603,190	\$14,394,700	\$11,208,490	\$0			\$25,603,190	\$14,394,700	\$11,208,490
25	Administrative & General Expenses	<u>\$158,523</u>	<u>\$141,392</u>	<u>\$17,131</u>	<u>\$0</u>			<u>\$158,523</u>	<u>\$141,392</u>	<u>\$17,131</u>
26	Sub Total	<u>\$26,816,352</u>	<u>\$15,590,731</u>	<u>\$11,225,621</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$26,816,352</u>	<u>\$15,590,731</u>	<u>\$11,225,621</u>
27										
28	TOTAL	<u>\$136,384,296</u>	<u>\$80,490,227</u>	<u>\$55,894,069</u>	<u>(\$24,140,223)</u>	<u>(\$15,964,681)</u>	<u>(\$8,175,542)</u>	<u>\$112,244,073</u>	<u>\$64,525,546</u>	<u>\$47,718,526</u>

Column Notes

(b)-(c) Per Company Books

Line Notes

1(e)-(f) Sum of Page 5, Lines 2, 6, 9, 12, 15, 18, 21, 25, and 28

2(e)-(f) Sum of Page 5, Lines 3, 5, 7, 10, 13, 16, 19, 22, 24, 26, and 25

3(e)-(f) Sum of Page 5, Lines 4, 8, 11, 14, 17, 20, 23, 27, and 30

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a RHODE ISLAND ENERGY
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The Narragansett Electric Company d/b/a Rhode Island Energ
Operating Expenses by Componen
Labor - Expense Type

		Test Year Ended August 31, 2025			Pro forma Adjustments			Rate Year 1 Ending July 31, 2027		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
<u>Provider Company</u>										
1	Narragansett Electric Company	\$82,447,224	\$44,921,529	\$37,525,695	\$6,363,457	\$623,178	\$5,740,279	\$88,810,682	\$45,544,708	\$43,265,974
2	PPL Services Corporation	\$29,330,638	\$19,330,051	\$10,000,586	\$591,228	\$634,879	(\$43,651)	\$29,921,865	\$19,964,930	\$9,956,935
3	All Other Companies	\$466,211	\$273,966	\$192,245	(\$18,831)	(\$4,723)	(\$14,108)	\$447,379	\$269,243	\$178,137
4	Total	<u>\$112,244,073</u>	<u>\$64,525,546</u>	<u>\$47,718,526</u>	<u>\$6,935,854</u>	<u>\$1,253,334</u>	<u>\$5,682,519</u>	<u>\$119,179,926</u>	<u>\$65,778,881</u>	<u>\$53,401,046</u>
5										
6										
7	<u>Operation:</u>									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expense:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$2,820,637	\$0	\$2,820,637	\$335,893	\$0	\$335,893	\$3,156,530	\$0	\$3,156,530
11	and Processing Exp.									
12	Transmission Expenses	\$2,906,258	\$2,906,258	\$0	\$56,451	\$56,451	\$0	\$2,962,709	\$2,962,709	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$31,466,722	\$13,464,620	\$18,002,102	\$2,405,299	\$261,535	\$2,143,765	\$33,872,022	\$13,726,155	\$20,145,867
15	Customer Accounts Expense:	\$12,770,678	\$8,347,627	\$4,423,050	\$688,858	\$162,143	\$526,715	\$13,459,536	\$8,509,770	\$4,949,765
16	Customer Service and	\$774,983	\$683,799	\$91,184	\$24,141	\$13,282	\$10,859	\$799,123	\$697,081	\$102,043
17	Informational Expenses:									
18	Sales Expenses	\$290,363	\$0	\$290,363	\$34,578	\$0	\$34,578	\$324,941	\$0	\$324,941
19	Administrative & General Expense:	\$34,398,080	\$23,532,511	\$10,865,569	\$1,751,009	\$457,092	\$1,293,917	\$36,149,089	\$23,989,603	\$12,159,486
20	Sub Total	<u>\$85,427,721</u>	<u>\$48,934,816</u>	<u>\$36,492,905</u>	<u>\$5,296,229</u>	<u>\$950,502</u>	<u>\$4,345,726</u>	<u>\$90,723,949</u>	<u>\$49,885,318</u>	<u>\$40,838,631</u>
21										
22	<u>Maintenance:</u>									
23	Transmission Expenses	\$1,054,639	\$1,054,639	\$0	\$20,485	\$20,485	\$0	\$1,075,124	\$1,075,124	\$0
24	Distribution Expenses	\$25,603,190	\$14,394,700	\$11,208,490	\$1,614,354	\$279,600	\$1,334,753	\$27,217,544	\$14,674,301	\$12,543,243
25	Administrative & General Expense:	\$158,523	\$141,392	\$17,131	\$4,786	\$2,746	\$2,040	\$163,309	\$144,138	\$19,171
26	Sub Total	<u>\$26,816,352</u>	<u>\$15,590,731</u>	<u>\$11,225,621</u>	<u>\$1,639,625</u>	<u>\$302,832</u>	<u>\$1,336,793</u>	<u>\$28,455,977</u>	<u>\$15,893,563</u>	<u>\$12,562,414</u>
27										
28	TOTAL	<u>\$112,244,073</u>	<u>\$64,525,546</u>	<u>\$47,718,526</u>	<u>\$6,935,854</u>	<u>\$1,253,334</u>	<u>\$5,682,519</u>	<u>\$119,179,926</u>	<u>\$65,778,881</u>	<u>\$53,401,046</u>

Column Notes

(b)-(c) Page 1, Columns (h)-(i)
(e)-(f) Page 5, Lines 43(b) through 45(c)

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The Narragansett Electric Company d/b/a Rhode Island Energy
Operating Expenses by Component
Labor - Expense Type

Explanation of Adjustments		Provider Company	Source	Total (a)	Electric (b)	Gas (c)	
1	Page 1	Adjustments: (to normalize Historic Year)					
2		Remove Transmission Expense	Narragansett Electric Company	Workpaper SAB-1, Line 7(a)	(\$1,799,002)	(\$1,799,002)	\$0
3		Remove Transmission Expense	PPL Services Corporation	Workpaper SAB-1, Line 7(b)	(\$4,432,681)	(\$4,432,681)	\$0
4		Remove Transmission Expense	All Other Companies	Workpaper SAB-1, Line 7(c)	(\$74,125)	(\$74,125)	\$0
5		Remove Vegetation Management expense (ISR)	Narragansett Electric Company	Workpaper SAB-9, Page 2	(\$106,832)	(\$106,832)	\$0
6		Remove Inspection & Maintenance (ISR)	Narragansett Electric Company	Workpaper SAB-9, Page 4	(\$483,862)	(\$483,862)	\$0
7		Remove Other O&M (ISR)	Narragansett Electric Company	Workpaper SAB-9, Page 5	(\$169,618)	(\$169,618)	\$0
8		Adjusted Test Year	Narragansett Electric Company	HTY	\$5,162,267	\$5,550,423	(\$388,156)
9		Adjusted Test Year	PPL Services Corporation	HTY	\$3,076,912	\$3,966,117	(\$889,205)
10		Adjusted Test Year	All Other Companies	HTY	(\$285,342)	(\$288,485)	\$3,143
20		Remove Executive Incentive Cash & Stock Award	Narragansett Electric Company	Workpaper SAB-9, Page 7	(\$3,105,817)	(1,891,120)	(1,214,697)
21		Major Storm Normalization	Narragansett Electric Company	Workpaper SAB-9, Page 5	(\$3,768,663)	(\$3,768,663)	\$0
22		Remove Executive labor	PPL Services Corporation	Workpaper SAB-9, Page 7	(\$490,432)	(\$368,265)	(\$122,167)
23		Remove Executive Incentive Cash and Stock Award	PPL Services Corporation	Workpaper SAB-9, Page 7	(\$14,596,821)	(10,929,070)	(3,667,751)
24		Last Resort Service Admin Costs	PPL Services Corporation	recovered in LRS	(\$22,148)	(\$22,148)	\$0
25		Remove out of period, other labor	PPL Services Corporation	Workpaper SAB-9, Page 7	(\$746,098)	(558,625)	(187,472.35)
26		Exclude ReGrowth Program Costs	Narragansett Electric Company	Workpaper SAB-9, Page 1	(\$289,644)	(\$289,644)	\$0
28		GCR Labor Adjustment	Narragansett Electric Company	Workpaper SAB-9, Page 3	(\$1,615,834)	\$0	(\$1,615,834)
38		Remove additional executive incentive and out of period	PPL Services Corporation	Division Testimony	(\$365,860)	(\$282,198)	(\$83,662)
39		Remove Additional Stock Based Compensation	PPL Services Corporation	Division Testimony	(\$25,513)	(16,052)	(9,461)
40		Remove Lobbying	PPL Services Corporation	Division Testimony	(\$1,111)	(\$831)	(\$280)
41		TOTAL		(\$24,140,223)	(\$15,964,681)	(\$8,175,542)	
42							
43	Page 2	Adjustments: (to reflect conditions in the Rate Year 1)					
44							
45							
46		Adjustments to Rate Year	Narragansett Electric Company		\$6,363,457	\$623,178	\$5,740,279
47		Adjustments to Rate Year	PPL Services Corporation		\$591,228	\$634,879	(\$43,651)
48		Adjustments to Rate Year	All Other Companies		(\$18,831)	(\$4,723)	(\$14,108)
49							
50		TOTAL		\$6,935,854	\$1,253,334	\$5,682,519	
51							
Line Notes							
46(b)	Page 6, Line 37						
46(c)	Page 7, Line 37						
47(b)	Page 8, Line 41						
47(c)	Page 9, Line 41						
48(b)	Page 10, Line 41						
48(c)	Page 11, Line 41						
55(b)	Page 6, Line 47						
55(c)	Page 7, Line 47						
56(b)	Page 8, Line 51						
56(c)	Page 9, Line 51						
57(b)	Page 10, Line 51						
57(c)	Page 11, Line 51						
64(b)	Page 6, Line 57						
64(c)	Page 7, Line 57						
65(b)	Page 8, Line 61						
65(c)	Page 9, Line 61						
66(b)	Page 10, Line 61						
66(c)	Page 11, Line 61						

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The Narragansett Electric Company d/b/a Rhode Island Energ
The Narragansett Electric Company Employees Salary and Wages
Rate Year Ending July 31, 2027, July 31, 2028 and July 31, 2029

Line	Description	Rate	Portion of	Union	Non-Union	Rate Year	Test Year
		Electric	Year	Electric	Electric	Amount	Amount
		(a)	(b)	(c)	(d)	(e)	(f)
1	Test Year Total Base Wages			\$42,020,542	\$35,188,903		\$77,209,445
2	Less Test Year Capitalized Wages			\$22,026,104	\$15,290,192		\$37,316,296
3	Test Year O&M Wages			\$19,994,437	\$19,898,712		\$39,893,149
4	O&M Portion			47.58%	56.55%		51.67%
5							
6	Test Year O&M Variable Pay			\$199,716	\$2,024,935		\$2,224,651
7	Test Year O&M Overtime Wages			\$2,325,481	\$478,249		\$2,803,730
8	Total Test Year Narragansett Electric Company O&M Wage:			\$22,519,634	\$22,401,895		\$44,921,529
9							
10	Steady State Wages at 8/31/25 (excluding Temporary Employees)			\$39,358,685	\$32,645,055	\$72,003,740	
11	Mise Pay			\$1,941,636	\$183,106	\$2,124,741	
12	Test Year Temporary and Seasonal Employee			\$554,544	\$0	\$554,544	
13	Attrition Assumption (5% electric and 2.5% gas			(\$2,065,948)	(\$1,750,155)	(\$3,816,103)	
14	Vacancies			\$1,960,271	\$2,358,045	\$4,318,315	
15	Total Steady State Wages at 8/31/25			\$41,749,187	\$33,436,051	\$75,185,238	
16							
17	Weighted Union Wage Increases Effective 9/1/2025 through 8/31/2026 (12 Months)	0.92%	100.00%	\$382,939		\$382,939	
18	Non-Union Wage Increase Effective 9/1/2025 through 8/31/2026 (12 Months)	1.51%	100.00%		\$505,663	\$505,663	
19							
20	Subtotal			\$42,132,126	\$33,941,714	\$76,073,840	
21							
22	Weighted Union Wage Increases Effective 9/1/2026 through 7/31/2027 (11 Months)	2.99%	91.51%	\$1,153,971		\$1,153,971	
23	Non-Union Wage Increase Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%		\$930,502	\$930,502	
24							
25	Rate Year 7/31/2027 Total Base Wages			\$43,286,097	\$34,872,216	\$78,158,313	
26							
27	Rate Year 7/31/2027 O&M Base Wages			\$20,595,525	\$19,720,238	\$40,315,763	
28							
29	Test Year O&M Non-Financial Variable Pay			\$199,716	\$2,024,935	\$2,224,651	
30	Test Year O&M Overtime Wages			\$2,325,481	\$478,249	\$2,803,730	
31	Increase Through Rate Year			3.68%	4.30%		
32	Impact of O&M Non-Financial Variable Pay Increase Through Rate Yea			\$7,350	\$87,072	\$94,422	
33	Impact of O&M Overtime Wages Increase Through Rate Yea			\$85,578	\$20,565	\$106,142	
34							
35	Rate Year 7/31/2027 O&M Wages			\$23,213,649	\$22,331,059	\$45,544,708	\$45,544,708
36							
37	Narragansett Electric Company Wage Adjustment 7/31/2027						\$623,178
38							

Line Notes

1-8	Per Company books	32	Line 29 x Line 31
10	Annualized wages based on August 31, 2025 employee complement and annual salary	33	Line 30 x Line 31
11	Per Company books	35	Sum of Lines 27 through 30 + Line 32 + Line 34
12	Per Company books	37	Line 35(f) - Line 8(f)
13	(Line 10 + Line 14) x -2.5%	42-43	(Line 35 + Line 40) x Column (a) x Column (b) Line 42 or Line 43, respectively
14	Worksheet SAB-4, pages 8 through 10	45	Line 35 + Sum of Lines 40 through 44
15	Sum of Lines 10 through 14	47	Line 45(f) - Line 35(f)
17-18	Line 15 x Column (a) x Column (b) Line 17 or Line 18, respectively	52-53	(Line 45 + Line 50) x Column (a) x Column (b) Line 52 or Line 53, respectively
20	Sum of Lines 15 through 18	55	Line 45 + Sum of Lines 50 through 54
22-23	Line 20 x Column (a) x Column (b) Line 22 or Line 23, respectively	57	Line 55(f) - Line 45(f)
25	Sum of Lines 20 through 24		
27	Line 4 x Line 25		
29	Line 6		
30	Line 7		
31	(1 + Column (a) x Column (b), Line 17 or Line 18, respectively) x (1 + Column (a) x Column (b), Line 22 or Line 23, respectively) - 1		

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The Narragansett Electric Company d/b/a Rhode Island Energy
The Narragansett Electric Company Employees Salary and Wages
Rate Year Ending July 31, 2027, July 31, 2028 and July 31, 2029

Line	Description	Rate	Portion of	Union	Non-Union	Rate Year	Test Year
		Gas	Year	Gas	Gas	Amount	Amount
		(a)	(b)	(c)	(d)	(e)	(f)
1	Test Year Total Base Wages			\$35,357,145	\$24,223,968		\$59,581,113
2	Less Test Year Capitalized Wages			\$16,626,926	\$13,832,574		\$30,459,501
3	Test Year O&M Wages			\$18,730,219	\$10,391,394		\$29,121,612
4	O&M Portion			52.97%	42.90%		48.88%
5							
6	Test Year O&M Variable Pay			\$212,716	\$2,288,331		\$2,501,047
7	Test Year O&M Overtime Wages			\$5,446,649	\$456,387		\$5,903,035
8	Total Test Year Narragansett Electric Company O&M Wages			\$24,389,584	\$13,136,111		\$37,525,695
9							
10	Steady State Wages at 8/31/25 (excluding Temporary Employees)			\$37,622,097	\$28,180,950	\$65,803,046	
11	Miscellaneous Pay			\$709,326	\$153,697	\$863,023	
12	Test Year Temporary and Seasonal Employees			\$334,977	\$0	\$334,977	
13	Attrition Assumption			(\$984,869)	(\$735,879)	(\$1,720,747)	
14	Vacancies			\$1,772,654	\$1,254,196	\$3,026,851	
15	Total Steady State Wages at 8/31/25			\$39,454,186	\$28,852,964	\$68,307,150	
16							
17	Weighted Union Wage Increases Effective 9/1/2025 through 8/31/2026 (12 Months)	0.80%	100.00%	\$315,138		\$315,138	
18	Non-Union Wage Increase Effective 9/1/2025 through 8/31/2026 (12 Months)	1.51%	100.00%		\$436,352	\$436,352	
19							
20	Subtotal			\$39,769,324	\$29,289,316	\$69,058,640	
21							
22	Weighted Union Wage Increases Effective 9/1/2026 through 7/31/2027 (11 Months)	2.95%	91.51%	\$1,074,687		\$1,074,687	
23	Non-Union Wage Increase Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%		\$802,958	\$802,958	
24							
25	Rate Year 7/31/2027 Total Base Wages			\$40,844,011	\$30,092,274	\$70,936,286	
26							
27	Rate Year 7/31/2027 O&M Base Wages			\$21,635,073	\$12,909,586	\$34,544,659	
28							
29	Test Year O&M Non-Financial Variable Pay			\$212,716	\$2,288,331	\$2,501,047	
30	Test Year O&M Overtime Wages			\$5,446,649	\$456,387	\$5,903,035	
31	Increase Through Rate Year			3.52%	4.30%		
32	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$7,488	\$98,398	\$105,886	
33	Impact of O&M Overtime Wages Increase Through Rate Year			\$191,722	\$19,625	\$211,347	
34							
35	Rate Year 7/31/2027 O&M Wages			\$27,493,648	\$15,772,326	\$43,265,974	\$43,265,974
36							
37	Narragansett Electric Company Wage Adjustment 7/31/2027						\$5,740,279
38							

Line Notes

1-8	Per Company books						
10	Annualized wages based on August 31, 2025 employee complement and annual salaries						
11	Per Company books						
12	Per Company books						
13	(Line 10 + Line 14) x -2.5%						
14	Workpaper SAB-4, pages 8 through 10						
15	Sum of Lines 10 through 14						
17-18	Line 15 x Column (a) x Column (b) Line 17 or Line 18, respectively						
20	Sum of Lines 15 through 18						
22-23	Line 20 x Column (a) x Column (b) Line 22 or Line 23, respectively						
25	Sum of Lines 20 through 23						
27	Line 4 x Line 25						
29	Line 6						
30	Line 7						
31	(1 + Column (a) x Column (b), Line 17 or Line 18, respectively) x (1 + Column (a) x Column (b), Line 22 or Line 23, respectively) - 1						
32	Line 29 x Line 31						
33	Line 30 x Line 31						
35	Sum of Lines 27 through 30 + Line 32 + Line 34						
37	Line 35(f) - Line 8(f)						
42-43	(Line 35 + Line 40) x Column (a) x Column (b) Line 42 or Line 43, respectively						
45	Line 35 + Sum of Lines 40 through 43						
47	Line 45(f) - Line 35(f)						
52-53	(Line 45 + Line 50) x Column (a) x Column (b) Line 52 or Line 53, respectively						
55	Line 45 + Sum of Lines 50 through 53						
57	Line 55(f) - Line 45(f)						

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The Narragansett Electric Company d/b/a Rhode Island Energy
PPL Services Corporation Employees Salary and Wages
Rate Year Ending July 31, 2027, July 31, 2028 and July 31, 2029

Line	Description	Portion of		Union	Non-Union	Rate Year	Test Year
		Rate	Year			Amount	Amount
		Electric	Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c)	(d)	(e)	(f)
1	PPL Services Corp. Test Year Total Base Wages			\$656,674	\$173,569,428		\$174,226,102
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$16,166	\$25,843,239		\$25,859,405
4	Less Test Year Capitalized Wages			\$0	\$8,310,261		\$8,310,261
5	Test Year O&M Wages			\$16,166	\$17,532,978		\$17,549,144
6	O&M Portion			100.00%	67.84%		67.86%
7							
8	Test Year O&M Variable Pay			\$0	\$1,689,097		\$1,689,097
9	Test Year O&M Overtime Wages			\$301	\$91,510		\$91,811
10	Total Test Year Service Company Wages to Narragansett Electric Company O&M			\$16,467	\$19,313,585		\$19,330,052
11							
12	Total PPL Services Corp. Steady State Wages at 8/31/25 (excluding Temporary Employees			\$716,202	\$164,896,140	\$165,612,342	
13	Narragansett Electric Company Share of Base Wages 8/31/25			2.46%	14.89%	14.84%	
14							
15	Steady State Wages at 8/31/25 Charged to Narragansett Company			\$17,631	\$24,551,849	\$24,569,480	
16	Test Year Temporary and Seasonal Employees			\$0	\$0	\$0	
17	Incremental Full Time Equivalent:			\$0	\$0	\$0	
18	Vacancies			\$0	\$0	\$0	
19	Total Steady State Wages at 8/31/25			\$17,631	\$24,551,849	\$24,569,480	
20							
21	Weighted Union Wage Increases Effective 9/1/2025 through 8/31/2026 (12 Months)	0.93%	100.00%	\$164		\$164	
22	Non-Union Wage Increase Effective 9/1/2025 through 8/31/2026 (12 Months)	1.51%	100.00%		\$371,305	\$371,305	
23							
24	Subtotal			\$716,366	\$24,923,154	\$25,639,520	
25							
26	Weighted Union Wage Increases Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%	\$19,688		\$19,688	
27	Non-Union Wage Increase Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%		\$683,261	\$683,261	
28							
29	Rate Year 7/31/2027 Total Base Wages			\$736,054	\$25,606,415	\$26,342,469	
30							
31	Rate Year 7/31/2027 O&M Base Wages			\$736,054	\$17,371,392	\$18,107,446	
32							
33	Test Year O&M Non-Financial Variable Pay			\$0	\$1,689,097	\$1,689,097	
34	Test Year O&M Overtime Wages			\$301	\$91,510	\$91,811	
35	Increase Through Rate Year			3.70%	4.30%		
36	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$0	\$72,631	\$72,631	
37	Impact of O&M Overtime Wages Increase Through Rate Year			\$11	\$3,935	\$3,946	
38							
39	Rate Year O&M Wages			\$736,367	\$19,228,564	\$19,964,930	\$19,964,930
40							
41	Narragansett Electric Company Wage Adjustment 7/31/202						\$634,879
42							

Line Notes

1	Per Company books	36	Line 38 x Line 40
3-10	Per Company books	37	Line 39 x Line 40
12	Annualized wages based on August 31, 2025 employee complement and annual salary	39	Sum of Lines 36 through 39 + Line 41 + Line 42
13	Line 3 / Line 1	41	Line 39(f) - Line 10(f)
15	Line 12 x Line 13	46-47	(Line 39 + Line 44) x Column (a) x Column (b) Line 46 or Line 47, respectively
16	Per Company books	49	Line 39 + Sum of Lines 44 through 47
19	Sum of Lines 15 through 18	51	Line 49(f) - Line 39(f)
21-22	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively	56-57	(Line 49 + Line 54) x Column (a) x Column (b) Line 56 or Line 57, respectively
24	Sum of Lines 19 through 22	59	Line 49 + Sum of Lines 53 through 57
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively	61	Line 59(f) - Line 49(f)
29	Sum of Lines 24 through 27		
31	Line 6 x Line 29		
33	Line 8		
34	Line 9		
35	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 26 or Line 27, respectively) -		

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The Narragansett Electric Company d/b/a Rhode Island Energy
PPL Services Corporation Employees Salary and Wages
Rate Year Ending July 31, 2027, July 31, 2028 and July 31, 2029

Line	Description	Rate	Portion of	Union	Non-Union	Rate Year	Test Year
		Gas	Year	Gas	Gas	Amount	Amount
		(a)	(b)	(c)	(d)	(e)	(f)
1	Service Company Test Year Total Base Wages			\$656,674	\$173,569,428		\$174,226,102
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$6,320	\$10,110,058		\$10,116,377
4	Less Test Year Capitalized Wages			\$0	\$1,015,241		\$1,015,241
5	Test Year O&M Wages			\$6,320	\$9,094,817		\$9,101,137
6	O&M Portion			100.00%	89.96%		89.96%
7							
8	Test Year O&M Variable Pay			\$0	\$870,890		\$870,890
9	Test Year O&M Overtime Wages			\$129	\$28,430		\$28,559
10	Total Test Year Service Company Wages to Narragansett Electric Company O&M			\$6,449	\$9,994,137		\$10,000,586
11							
12	Total PPL Services Corp. Steady State Wages at 8/31/25 (excluding Temporary Employees)			\$716,202	\$164,896,140	\$165,612,342	
13	Narragansett Electric Company Share of Base Wages 8/31/25			0.96%	5.82%	5.81%	
14							
15	Steady State Wages at 8/31/25 Charged to Narragansett Company			\$6,892	\$9,604,857	\$9,611,749	
16	Test Year Temporary and Seasonal Employees			\$0	\$0	\$0	
17	Incremental Full Time Equivalents			\$0	\$0	\$0	
18	Vacancies			\$0	\$0	\$0	
19	Total Steady State Wages at 8/31/27			\$6,892	\$9,604,857	\$9,611,749	
20							
21	Weighted Union Wage Increases Effective 9/1/2025 through 8/31/2026 (12 Months)	0.93%	100.00%	\$64		\$64	
22	Non-Union Wage Increase Effective 9/1/2025 through 8/31/2026 (12 Months)	1.51%	100.00%		\$145,257	\$145,257	
23							
24	Subtotal			\$6,957	\$9,750,114	\$9,757,070	
25							
26	Weighted Union Wage Increases Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%	\$191		\$191	
27	Non-Union Wage Increase Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%		\$267,297	\$267,297	
28							
29	Rate Year 7/31/2027 Total Base Wages			\$7,148	\$10,017,410	\$10,024,558	
30							
31	Rate Year 7/31/2027 O&M Base Wages			\$7,148	\$9,011,662	\$9,018,810	
32							
33	Test Year O&M Non-Financial Variable Pay			\$0	\$870,890	\$870,890	
34	Test Year O&M Overtime Wages			\$129	\$28,430	\$28,559	
35	Increase Through Rate Year			3.70%	4.30%		
36	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$0	\$37,448	\$37,448	
37	Impact of O&M Overtime Wages Increase Through Rate Year			\$5	\$1,222	\$1,227	
38							
39	Rate Year O&M Wages			\$7,281	\$9,949,653	\$9,956,935	\$9,956,935
40							
41	Narragansett Electric Company Wage Adjustment 7/31/2027						(\$43,651)
42							

Line Notes

1	Per Company books	36	Line 38 x Line 40
3-10	Per Company books	37	Line 39 x Line 40
12	Annualized wages based on August 31, 2025 employee complement and annual salaries	39	Sum of Lines 36 through 39 + Line 41 + Line 42
13	Line 3 / Line 1	41	Line 39(f) - Line 10(f)
15	Line 12 x Line 13	46-47	(Line 39 + Line 44) x Column (a) x Column (b) Line 46 or Line 47, respectively
16	Per Company books	49	Line 39 + Sum of Lines 44 through 47
19	Sum of Lines 15 through 18	51	Line 49(f) - Line 39(f)
21-22	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively	56-57	(Line 49 + Line 54) x Column (a) x Column (b) Line 56 or Line 57, respectively
24	Sum of Lines 19 through 22	59	Line 49 + Sum of Lines 53 through 57
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively	61	Line 59(f) - Line 49(f)
29	Sum of Lines 24 through 27		
31	Line 6 x Line 29		
33	Line 8		
34	Line 9		
35	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 26 or Line 27, respectively) - 1		

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The Narragansett Electric Company d/b/a Rhode Island Energy
Other Companies Employees Salary and Wages
Rate Year Ending July 31, 2027, July 31, 2028 and July 31, 2029

Line	Description	Rate Electric	Portion of Year Electric	Union Electric	Non-Union Electric	Rate Year Amount Electric	Test Year Amount Electric
		(a)	(b)	(c)	(d)	(e)	(f)
1	Other Companies Test Year Total Base Wages			\$123,419,555	\$295,303,363		\$418,722,918
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$225,682	\$669,874		\$895,556
4	Less Test Year Capitalized Wages			\$222,263	\$507,768		\$730,032
5	Test Year O&M Wages			\$3,418	\$162,106		\$165,525
6	O&M Portion			1.51%	24.20%		18.48%
7							
8	Test Year O&M Variable Pay			\$0	\$107,428		\$107,428
9	Test Year O&M Overtime Wages			\$338	\$675		\$1,013
10	Total Test Year Other Companies Wages to Narragansett Electric Company O&M			\$3,756	\$270,209		\$273,966
11							
12	Total Other Companies Steady State Wages at 8/31/25 (excluding Temporary Employees)			\$159,768,966	\$261,173,414	\$420,942,380	
13	Narragansett Electric Company Share of Base Wages 8/31/25			0.18%	0.23%	0.21%	
14							
15	Steady State Wages at 8/31/25 Charged to Narragansett Electric Company			\$287,584	\$600,699	\$888,283	
16	Test Year Temporary and Seasonal Employees			\$0	\$0	\$0	
17	Incremental Full Time Equivalent			\$0	\$0	\$0	
18	Vacancies			\$0	\$0	\$0	
19	Total Steady State Wages at 8/31/27			\$287,584	\$600,699	\$888,283	
20							
21	Weighted Union Wage Increases Effective 9/1/2025 through 8/31/2026 (12 Months)	1.43%	100.00%	\$4,126		\$4,126	
22	Non-Union Wage Increase Effective 9/1/2025 through 8/31/2026 (12 Months)	1.51%	100.00%		\$9,085	\$9,085	
23							
24	Subtotal			\$291,710	\$609,783	\$901,494	
25							
26	Weighted Union Wage Increases Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%	\$8,021		\$8,021	
27	Non-Union Wage Increase Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%		\$16,717	\$16,717	
28							
29	Rate Year 7/31/2027 Total Base Wages			\$299,731	\$626,500	\$926,232	
30							
31	Rate Year 7/31/2027 O&M Base Wages			\$4,526	\$151,613	\$156,139	
32							
33	Test Year O&M Non-Financial Variable Pay			\$0	\$107,428	\$107,428	
34	Test Year O&M Overtime Wages			\$338	\$675	\$1,013	
35	Increase Through Rate Year			4.22%	4.30%		
36	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$0	\$4,619	\$4,619	
37	Impact of O&M Overtime Wages Increase Through Rate Year			\$14	\$29	\$43	
38							
39	Rate Year O&M Wages			\$4,878	\$264,365	\$269,243	
40							
41	Narragansett Electric Company Wage Adjustment 7/31/202						(\$4,723)

Line Notes

1	Per Company books	36	Line 33 x Line 35
3-10	Per Company books	37	Line 34 x Line 35
12	Annualized wages based on August 31, 2025 employee complement and annual salary	39	Sum of Lines 31 through 34 + Line 36 + Line 37
13	Line 3 / Line 1	41	Line 39(f) - Line 10(f)
15	Line 12 x Line 13	46-47	(Line 39 + Line 44) x Column (a) x Column (b) Line 46 or Line 47, respectively
16	Per Company books	49	Line 39 + Sum of Lines 44 through 47
19	Sum of Lines 15 through 18	51	Line 49(f) - Line 39(f)
21-22	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively	56-57	(Line 49 + Line 54) x Column (a) x Column (b) Line 56 or Line 57, respectively
24	Sum of Lines 19 through 22	59	Line 49 + Sum of Lines 53 through 57
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively	61	Line 59(f) - Line 49(f)
29	Sum of Lines 24 through 27		
31	Line 6 x Line 29		
33	Line 8		
34	Line 9		
35	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 26 or Line 27, respectively) -		

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The Narragansett Electric Company d/b/a Rhode Island Energy
Other Companies Employees Salary and Wages
Rate Year Ending July 31, 2027, July 31, 2028 and July 31, 2029

Line	Description	Rate	Portion of	Union	Non-Union	Rate Year	Test Year
		Gas	Year	Gas	Gas	Amount	Amount
		(a)	(b)	(c)	(d)	(e)	(f)
1	Other Companies Test Year Total Base Wages			\$123,419,555	\$295,303,363		\$418,722,918
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$409	\$186,250		\$186,658
4	Less Test Year Capitalized Wages			(\$49)	(\$531)		(\$580)
5	Test Year O&M Wages			\$458	\$186,781		\$187,238.62
6	O&M Portion			112.05%	100.29%		100.31%
7							
8	Test Year O&M Variable Pay			\$0	\$5,006		\$5,006
9	Test Year O&M Overtime Wages			\$0	\$0		\$0
10	Total Test Year Other Companies Wages to Narragansett Electric Company O&M			\$458	\$191,787		\$192,245
11							
12	Total Other Companies Steady State Wages at 8/31/25 (excluding Temporary Employees)			\$159,768,966	\$261,173,414	\$420,942,380	
13	Narragansett Electric Company Share of Base Wages 8/31/25			0.00%	0.06%	0.04%	
14							
15	Steady State Wages at 8/31/25 Charged to Narragansett Electric Company			\$529	\$164,724	\$165,253	
16	Test Year Temporary and Seasonal Employees			\$0	\$0	\$0	
17	Incremental Full Time Equivalents			\$0	\$0	\$0	
18	Vacancies			\$0	\$0	\$0	
19	Total Steady State Wages at 8/31/27			\$529	\$164,724	\$165,253	
20							
21	Weighted Union Wage Increases Effective 9/1/2025 through 8/31/2026 (12 Months)	1.43%	100.00%	\$8		\$8	
22	Non-Union Wage Increase Effective 9/1/2025 through 8/31/2026 (12 Months)	1.51%	100.00%		\$2,491	\$2,491	
23							
24	Subtotal			\$536	\$167,215	\$167,751	
25							
26	Weighted Union Wage Increases Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%	\$15		\$15	
27	Non-Union Wage Increase Effective 9/1/2026 through 7/31/2027 (11 Months)	3.00%	91.51%		\$4,584	\$4,584	
28							
29	Rate Year 7/31/2027 Total Base Wages			\$551	\$171,799	\$172,350	
30							
31	Rate Year 7/31/2027 O&M Base Wages			\$618	\$172,297	\$172,915	
32							
33	Test Year O&M Non-Financial Variable Pay			\$0	\$5,006	\$5,006	
34	Test Year O&M Overtime Wages			\$0	\$0	\$0	
35	Increase Through Rate Year			4.22%	4.30%		
36	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$0	\$215	\$215	
37	Impact of O&M Overtime Wages Increase Through Rate Year			\$0	\$0	\$0	
38							
39	Rate Year O&M Wages			\$618	\$177,519	\$178,137	
40							
41	Narragansett Electric Company Wage Adjustment 7/31/2027						(\$14,108)
42							

Line Notes

1	Per Company books	36	Line 33 x Line 35
3-10	Per Company books	37	Line 34 x Line 35
12	Annualized wages based on August 31, 2025 employee complement and annual salaries	39	Sum of Lines 31 through 34 + Line 36 + Line 37
13	Line 3 / Line 1	41	Line 39(f) - Line 10(f)
15	Line 12 x Line 13	46-47	(Line 39 + Line 44) x Column (a) x Column (b) Line 46 or Line 47, respectively
16	Per Company books	49	Line 39 + Sum of Lines 44 through 47
19	Sum of Lines 15 through 18	51	Line 49(f) - Line 39(f)
21-22	Line 19 x Column (a) x Column (b) Line 21 or Line 22, respectively	56-57	(Line 49 + Line 54) x Column (a) x Column (b) Line 56 or Line 57, respectively
24	Sum of Lines 19 through 22	59	Line 49 + Sum of Lines 53 through 57
26-27	Line 24 x Column (a) x Column (b) Line 26 or Line 27, respectively	61	Line 59(f) - Line 51(f)
29	Sum of Lines 24 through 27		
31	Line 6 x Line 29		
33	Line 8		
34	Line 9		
35	(1 + Column (a) x Column (b), Line 21 or Line 22, respectively) x (1 + Column (a) x Column (b), Line 26 or Line 27, respectively) - 1		