

Application of SAN DIEGO GAS & ELECTRIC)
COMPANY for authority to update its gas and)
electric revenue requirement and base rates)
effective January 1, 2028 (U 902-M))

Application No.: A.26-06-015

Exhibit No.: (SDGE-20-WP.1)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF LISA G. MCCUE
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

SEPTEMBER 2026



2028 General Rate Case - REVISED

INDEX OF WORKPAPERS

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Overall Summary For Exhibit No. SDGE-20-WP.1

Area:	COMPENSATION & BENEFITS
Witness:	Lisa G. McCue

Description	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	204,548	174,104	184,755	195,951	201,443	207,508	213,050
Shared Services	0	0	0	0	0	0	0
Total	204,548	174,104	184,755	195,951	201,443	207,508	213,050

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue

Summary of Non-Shared Services Workpapers:

	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
Description	2025	2026	2027	2028	2029	2030	2031
A. Compensation	107,982	75,515	77,810	80,106	80,106	80,106	80,106
B. Health Benefits	69,146	72,096	78,975	86,297	91,216	96,215	101,060
C. Welfare Benefits	715	691	736	782	804	827	851
D. Retirement Plans	24,565	23,583	25,093	26,596	27,118	28,077	28,704
E. Other Benefit Programs	2,140	2,219	2,141	2,170	2,199	2,283	2,329
Total	204,548	174,104	184,755	195,951	201,443	207,508	213,050

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue

Summary of Non-Shared Services Workpapers:

	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
Description	2025	2026	2027	2028	2029	2030	2031
A. Compensation	107,982	75,515	77,810	80,106	80,106	80,106	80,106
B. Health Benefits	69,146	72,096	78,975	86,297	91,216	96,215	101,060
C. Welfare Benefits	715	691	736	782	804	827	851
D. Retirement Plans	24,565	23,583	25,093	26,596	27,118	28,077	28,704
E. Other Benefit Programs	2,140	2,219	2,141	2,170	2,199	2,283	2,329
Total	204,548	174,104	184,755	195,951	201,443	207,508	213,050

Note: Totals may include rounding differences.

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

Summary for Category: A. Compensation

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	0	75,274	77,560	79,847	79,847	79,847	79,847
Non-Labor	107,982	-26	-26	-26	-26	-26	-26
NSE	0	267	276	285	285	285	285
Total	107,982	75,515	77,810	80,106	80,106	80,106	80,106
FTE	0.1	0.2	0.2	0.2	0.2	0.2	0.2

Workpapers belonging to this Category:

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

Labor	0	72,203	74,489	76,776	76,776	76,776	76,776
Non-Labor	105,158	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	105,158	72,203	74,489	76,776	76,776	76,776	76,776
FTE	0.0	0.1	0.1	0.1	0.1	0.1	0.1

Unit Measure:

Units	0	0	0	0	0	0	0
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1CP000.002 COMPENSATION - SPOT CASH (GRC USE ONLY)

Labor	0	3,071	3,071	3,071	3,071	3,071	3,071
Non-Labor	2,398	-26	-26	-26	-26	-26	-26
NSE	0	0	0	0	0	0	0
Total	2,398	3,045	3,045	3,045	3,045	3,045	3,045
FTE	0.1	0.1	0.1	0.1	0.1	0.1	0.1

Unit Measure: FTEs

Units	0	0	0	0	0	0	0
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Note: Totals may include rounding differences.

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

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
1CP000.003 COMPENSATION-SPECIAL RECOGNITION AWARDS							
Labor	0	0	0	0	0	0	0
Non-Labor	426	0	0	0	0	0	0
NSE	0	267	276	285	285	285	285
Total	426	267	276	285	285	285	285
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper

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

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

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE

Non-Labor - Zero-Based

Please see NSE

NSE - Zero-Based

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

Units - Zero-Based

n/a

Note: Totals may include rounding differences.

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

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	72,203	74,489	76,776	76,776	76,776	76,776
Non-Labor	98,004	90,972	93,911	110,143	105,158	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	98,004	90,972	93,911	110,143	105,158	72,203	74,489	76,776	76,776	76,776	76,776
FTE	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

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

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	72,203	74,489	76,776	76,776	76,776	76,776	72,203	74,489	76,776	76,776	76,776	76,776
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	72,203	74,489	76,776	76,776	76,776	76,776	72,203	74,489	76,776	76,776	76,776	76,776
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	75,054	0	0	75,054	0.1	0	1-Sided Adj
Explanation:	2026 ICP Projection						
2026	-2,851	0	0	-2,851	0.0	0	1-Sided Adj
Explanation:	Adjustment due to updated headcount information						
2026 Total	72,203	0	0	72,203	0.1	0	
2027	77,418	0	0	77,418	0.1	0	1-Sided Adj
Explanation:	2027 ICP Projection						

Note: Totals may include rounding differences.

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

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2027	-2,929	0	0	-2,929	0.0	0	1-Sided Adj
Explanation: Adjustment due to updated headcount information							
2027 Total	74,489	0	0	74,489	0.1	0	
2028	79,781	0	0	79,781	0.1	0	1-Sided Adj
Explanation: 2028 ICP Projection							
2028	-3,005	0	0	-3,005	0.0	0	1-Sided Adj
Explanation: Adjustment due to updated headcount information							
2028 Total	76,776	0	0	76,776	0.1	0	
2029	79,781	0	0	79,781	0.1	0	1-Sided Adj
Explanation: 2029 ICP Projection							
2029	-3,005	0	0	-3,005	0.0	0	1-Sided Adj
Explanation: Adjustment due to updated headcount information							
2029 Total	76,776	0	0	76,776	0.1	0	
2030	79,781	0	0	79,781	0.1	0	1-Sided Adj
Explanation: 2030 ICP Projection							
2030	-3,005	0	0	-3,005	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

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

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation: Adjustment due to updated headcount information							
2030 Total	76,776	0	0	76,776	0.1	0	
2031	79,781	0	0	79,781	0.1	0	1-Sided Adj
Explanation: 2031 ICP Projection							
2031	-3,005	0	0	-3,005	0.0	0	1-Sided Adj
Explanation: Adjustment due to updated headcount information							
2031 Total	76,776	0	0	76,776	0.1	0	

Note: Totals may include rounding differences.

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

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	93,397	69,122	87,028	106,258	107,079
Non-Labor	1	0	1	0	0
NSE	0	0	0	0	0
Total	93,399	69,122	87,029	106,258	107,079
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-93,397	-69,122	-87,028	-106,258	-107,079
Non-Labor	78,838	83,022	89,449	106,944	105,158
NSE	0	0	0	0	0
Total	-14,559	13,900	2,421	685	-1,921
FTE	0.1	0.1	0.1	0.1	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	78,839	83,022	89,449	106,944	105,158
NSE	0	0	0	0	0
Total	78,839	83,022	89,449	106,944	105,158
FTE	0.1	0.1	0.1	0.1	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

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

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	19,165	7,950	4,462	3,199	0
NSE	0	0	0	0	0
Total	19,165	7,950	4,462	3,199	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	98,004	90,972	93,911	110,143	105,158
NSE	0	0	0	0	0
Total	98,004	90,972	93,911	110,143	105,158
FTE	0.1	0.1	0.1	0.1	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-93,397	-69,122	-87,028	-106,258	-107,079
Non-Labor	78,838	83,022	89,449	106,944	105,158
NSE	0	0	0	0	0
Total	-14,559	13,900	2,421	685	-1,921
FTE	0.1	0.1	0.1	0.1	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-93,397	93,397	0	0.1	0	1-Sided Adj
Explanation: GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Variable Pay (ICP), vacation and sick time should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated vacation and sick time add-on.						
2021	0	-14,559	0	0.0	0	1-Sided Adj
Explanation: Adjust to ICP balance accrued and paid out.						
2021 Total	-93,397	78,838	0	0.1	0	

Note: Totals may include rounding differences.

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	-69,122	69,122	0	0.1	0	1-Sided Adj
Explanation:	GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Variable Pay (ICP), vacation and sick time should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated vacation and sick time add-on.					
2022	0	13,900	0	0.0	0	1-Sided Adj
Explanation:	Adjust to ICP balance accrued and paid out.					
2022 Total	-69,122	83,022	0	0.1	0	
2023	-87,028	87,028	0	0.1	0	1-Sided Adj
Explanation:	GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Variable Pay (ICP), vacation and sick time should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated vacation and sick time add-on.					
2023	0	2,421	0	0.0	0	1-Sided Adj
Explanation:	Adjust to ICP balance accrued and paid out.					
2023 Total	-87,028	89,449	0	0.1	0	
2024	-106,258	106,258	0	0.1	0	1-Sided Adj
Explanation:	GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Variable Pay (ICP), vacation and sick time should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated vacation and sick time add-on.					

Note: Totals may include rounding differences.

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	-1,228	0	0.0	0	1-Sided Adj
Explanation: Adjust to ICP balance accrued and paid out.						
2024	0	168	0	0.0	0	1-Sided Adj
Explanation: Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.						
2024	0	1,746	0	0.0	0	1-Sided Adj
Explanation: Adjustment to true-up accrued ICP to actual ICP payout for 2024 plan which occurred in March 2025.						
2024 Total	-106,258	106,944	0	0.1	0	
2025	138	0	0	0.1	0	1-Sided Adj
Explanation: To correct ICP expense and match to the accrued liability for 2025, not including SB901.						
2025	-107,217	107,217	0	-0.1	0	1-Sided Adj
Explanation: GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Variable Pay (ICP), vacation and sick time should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated vacation and sick time add-on.						
2025	0	-2,292	0	0.0	0	1-Sided Adj
Explanation: Adjustment to true-up accrued ICP to actual ICP payout for 2025 plan which occurred in March 2026.						

Note: Totals may include rounding differences.

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	233	0	0.0	0	1-Sided Adj
Explanation: Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.						
2025 Total	-107,079	105,158	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1CP000.000

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
ICP Projection
For Years 2026-2031

ASSUMPTIONS						
1. ICP calculated at target using the ICP rates effective for 2026 and beyond, including compensation modernization effect, adjusted for average payout rate for years 2020-2024 (paid in 2021-2025); increases based on changes in salary and headcount.						
	2026	2027	2028	2029	2030	2031
2. Labor inflation for 2026-2031 are as follows:	3.47%	3.24%	3.05%	2.92%	2.87%	2.90%
3. Projected headcount is as follows:						
Executive Headcount	16	16	16	16	16	16
Non Exec Headcount	2,673	2,763	2,854	2,854	2,854	2,854
Union Headcount	1,454	1,500	1,547	1,547	1,547	1,547
Total Headcount	4,143	4,280	4,417	4,417	4,417	4,417
4. Average ICP per executive	\$ 291,366	\$ 300,806	\$ 309,980	\$ 319,032	\$ 328,188	\$ 337,705
5. Average ICP per remaining non represented employees	\$ 26,128	\$ 26,975	\$ 27,797	\$ 28,609	\$ 29,430	\$ 30,284
6. Average ICP per remaining represented employees	\$ 142	\$ 146	\$ 151	\$ 155	\$ 159	\$ 164
7. Includes projection for ICP payable to represented employees that perform duties of of non-represented employees based on prior year payment information						
8. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						

	Projected					
	2026	2027	2028	2029	2030	2031
Projected Total ICP Cost						
Executive ICP	\$ 4,661,848	\$ 4,812,892	\$ 4,959,685	\$ 5,104,508	\$ 5,251,007	\$ 5,403,287
Non Executive ICP	69,840,315	74,539,166	79,322,934	81,639,164	83,982,208	86,417,692
Union ICP for Non-Rep Duties	205,771	219,229	232,914	239,716	246,595	253,747
Total Cost \$	\$ 74,707,934	\$ 79,571,288	\$ 84,515,534	\$ 86,983,388	\$ 89,479,811	\$ 92,074,725
 Projected ICP Costs in 2025 \$						
Executive ICP	\$ 4,505,507	\$ 4,505,507	\$ 4,505,507	\$ 4,505,507	\$ 4,505,507	\$ 4,505,507
Non Executive ICP	67,498,130	69,778,573	72,059,016	72,059,016	72,059,016	72,059,016
Union ICP for Non-Rep Duties	198,870	205,228	211,586	211,586	211,586	211,586
Total Cost in historical 2025 \$	\$ 72,202,507	\$ 74,489,308	\$ 76,776,109	\$ 76,776,109	\$ 76,776,109	\$ 76,776,109

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

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub 3. SPOT CASH (GRC USE ONLY)
Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

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

Non-Labor - 5-YR Average

Please see Labor

NSE - 5-YR Average

Please see Labor

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 3. SPOT CASH (GRC USE ONLY)
Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	3,071	3,071	3,071	3,071	3,071	3,071
Non-Labor	2,016	6,919	2,203	1,691	2,398	-26	-26	-26	-26	-26	-26
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	2,016	6,919	2,203	1,691	2,398	3,045	3,045	3,045	3,045	3,045	3,045
FTE	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 3. SPOT CASH (GRC USE ONLY)
Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071
NLbr	3,045	3,045	3,045	3,045	3,045	3,045	-3,071	-3,071	-3,071	-3,071	-3,071	-3,071	-26	-26	-26	-26	-26	-26
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,045	3,045	3,045	3,045	3,045	3,045	0	0	0	0	0	0	3,045	3,045	3,045	3,045	3,045	3,045
FTE	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units ()	Adj_Type
2026	3,071	-3,071	0	0	0.0	0	1-Sided Adj
Explanation: 2026 Spot Cash Projection							
2026 Total	3,071	-3,071	0	0	0.0	0	
2027	3,071	-3,071	0	0	0.0	0	1-Sided Adj
Explanation: 2027 Spot Cash Projection							
2027 Total	3,071	-3,071	0	0	0.0	0	
2028	3,071	-3,071	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 3. SPOT CASH (GRC USE ONLY)
Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units ()	Adj_Type
Explanation: 2028 Spot Cash Projection							
2028 Total	3,071	-3,071	0	0	0.0	0	
2029	3,071	-3,071	0	0	0.0	0	1-Sided Adj
Explanation: 2029 Spot Cash Projection							
2029 Total	3,071	-3,071	0	0	0.0	0	
2030	3,071	-3,071	0	0	0.0	0	1-Sided Adj
Explanation: 2030 Spot Cash Projection							
2030 Total	3,071	-3,071	0	0	0.0	0	
2031	3,071	-3,071	0	0	0.0	0	1-Sided Adj
Explanation: 2031 Spot Cash Projection							
2031 Total	3,071	-3,071	0	0	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 3. SPOT CASH (GRC USE ONLY)
Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,622	6,314	2,199	1,655	2,402
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,622	6,314	2,199	1,655	2,402
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-1,622	-6,314	-2,199	-1,655	-2,402
Non-Labor	1,622	6,314	2,098	1,642	2,398
NSE	0	0	0	0	0
Total	0	0	-101	-13	-4
FTE	0.1	0.1	0.1	0.0	0.1
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,622	6,314	2,098	1,642	2,398
NSE	0	0	0	0	0
Total	1,622	6,314	2,098	1,642	2,398
FTE	0.1	0.1	0.1	0.0	0.1
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 3. SPOT CASH (GRC USE ONLY)
Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	394	605	105	49	0
NSE	0	0	0	0	0
Total	394	605	105	49	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	2,016	6,919	2,203	1,691	2,398
NSE	0	0	0	0	0
Total	2,016	6,919	2,203	1,691	2,398
FTE	0.1	0.1	0.1	0.0	0.1
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 3. SPOT CASH (GRC USE ONLY)
Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-1,622	-6,314	-2,199	-1,655	-2,402
Non-Labor	1,622	6,314	2,098	1,642	2,398
NSE	0	0	0	0	0
Total	0	0	-101	-13	-4
FTE	0.1	0.1	0.1	0.0	0.1
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-1,622	1,622	0	0.1	0	1-Sided Adj
Explanation: GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Spot Cash Awards , vacation and sick time should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated vacation and sick time add-on.						
2021 Total	-1,622	1,622	0	0.1	0	
2022	-6,446	6,446	0	0.1	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 3. SPOT CASH (GRC USE ONLY)
Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Spot Cash Awards , vacation and sick time should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated vacation and sick time add-on.						
2022	132	-132	0	0.0	0	1-Sided Adj
Explanation: Reclassification from labor to non labor.						
2022 Total	-6,314	6,314	0	0.1	0	
2023	-2,208	2,208	0	0.1	0	1-Sided Adj
Explanation: GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Spot Cash Awards , vacation and sick time should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated vacation and sick time add-on.						
2023	0	-101	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999.						
2023	9	-9	0	0.0	0	1-Sided Adj
Explanation: Reclassification from labor to non labor.						
2023 Total	-2,199	2,098	0	0.1	0	
2024	-1,660	1,660	0	0.1	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 3. SPOT CASH (GRC USE ONLY)
Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Spot Cash Awards , vacation and sick time should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated vacation and sick time add-on.						
2024	0	-9	0	0.0	0	1-Sided Adj
Explanation: Incremental costs that are anticipated to be requested for recovery through a non- GRC Catastrophic Event Memorandum Account (CEMA).						
2024	-5	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2024	9	-9	0	0.0	0	1-Sided Adj
Explanation: Reclassification from labor to non labor.						
2024 Total	-1,655	1,642	0	0.0	0	
2025	-1	0	0	0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300.						
2025	-3	0	0	0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999.						

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 3. SPOT CASH (GRC USE ONLY)
Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	-2,398	2,398	0	-0.1	0	1-Sided Adj
Explanation: GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Spot Cash Awards , vacation and sick time should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated vacation and sick time add-on.						
2025 Total	-2,402	2,398	0	0.1	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1CP000.002

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Spot Cash Projection
For Years 2026-2031

ASSUMPTIONS	
1.	Spot Cash payments are projected based on a five year average of escalated historical payments.
2.	Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Average	Projected					
	2021-2025	2026	2027	2028	2029	2030	2031
Total Cost	\$ 3,045,226	\$ 3,045,226	\$ 3,045,226	\$ 3,045,226	\$ 3,045,226	\$ 3,045,226	\$ 3,045,226

Beginning of Workpaper

1CP000.003 - COMPENSATION-SPECIAL RECOGNITION AWARDS

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub 4. SPECIAL RECOGNITION AWARDS
Workpaper: 1CP000.003 - COMPENSATION-SPECIAL RECOGNITION AWARDS
Unit Measure: N/A

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE

Non-Labor - Zero-Based

Please see NSE

NSE - Zero-Based

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

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub 4. SPECIAL RECOGNITION AWARDS
Workpaper: 1CP000.003 - COMPENSATION-SPECIAL RECOGNITION AWARDS
Unit Measure: N/A

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	66	39	155	520	426	0	0	0	0	0	0
NSE	0	0	0	0	0	267	276	285	285	285	285
Total	66	39	155	520	426	267	276	285	285	285	285
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 4. SPECIAL RECOGNITION AWARDS
Workpaper: 1CP000.003 - COMPENSATION-SPECIAL RECOGNITION AWARDS
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	267	276	285	285	285	285	267	276	285	285	285	285
Total	0	0	0	0	0	0	267	276	285	285	285	285	267	276	285	285	285	285
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	267	267	0.0	0	1-Sided Adj
Explanation:	Special Recognition Awards Projection 2026						
2026 Total	0	0	267	267	0.0	0	
2027	0	0	276	276	0.0	0	1-Sided Adj
Explanation:	Special Recognition Awards Projection 2027						
2027 Total	0	0	276	276	0.0	0	
2028	0	0	285	285	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 4. SPECIAL RECOGNITION AWARDS
Workpaper: 1CP000.003 - COMPENSATION-SPECIAL RECOGNITION AWARDS
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: Special Recognition Awards Projection 2028							
2028 Total	0	0	285	285	0.0	0	
2029	0	0	285	285	0.0	0	1-Sided Adj
Explanation: Special Recognition Awards Projection 2029							
2029 Total	0	0	285	285	0.0	0	
2030	0	0	285	285	0.0	0	1-Sided Adj
Explanation: Special Recognition Awards Projection 2030							
2030 Total	0	0	285	285	0.0	0	
2031	0	0	285	285	0.0	0	1-Sided Adj
Explanation: Special Recognition Awards Projection 2031							
2031 Total	0	0	285	285	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 4. SPECIAL RECOGNITION AWARDS
Workpaper: 1CP000.003 - COMPENSATION-SPECIAL RECOGNITION AWARDS
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	53	36	148	505	426
NSE	0	0	0	0	0
Total	53	36	148	505	426
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	53	36	148	505	426
NSE	0	0	0	0	0
Total	53	36	148	505	426
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 4. SPECIAL RECOGNITION AWARDS
Workpaper: 1CP000.003 - COMPENSATION-SPECIAL RECOGNITION AWARDS
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	13	3	7	15	0
NSE	0	0	0	0	0
Total	13	3	7	15	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	66	39	155	520	426
NSE	0	0	0	0	0
Total	66	39	155	520	426
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: A. Compensation
Category-Sub: 4. SPECIAL RECOGNITION AWARDS
Workpaper: 1CP000.003 - COMPENSATION-SPECIAL RECOGNITION AWARDS
Unit Measure: N/A

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1CP000.003

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Employee Recognition Budget
For Years 2026-2031

ASSUMPTIONS	
1.	Projection based on \$100 for each non executive non union employee.
2.	Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Projected					
	2026	2027	2028	2029	2030	2031
# of Employees	2,673	2,763	2,854	2,854	2,854	2,854
Cost per Employee	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Total Cost	\$ 267,300	\$ 276,331	\$ 285,362	\$ 285,362	\$ 285,362	\$ 285,362

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

Summary for Category: B. Health Benefits

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0
Non-Labor	69,146	0	0	0	0	0	0
NSE	0	72,096	78,975	86,297	91,216	96,215	101,060
Total	69,146	72,096	78,975	86,297	91,216	96,215	101,060
FTE	0.1	0.0	0.0	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1PB000.000 HEALTH BENEFITS-MEDICAL

Labor	0	0	0	0	0	0	0
Non-Labor	64,532	0	0	0	0	0	0
NSE	0	66,861	73,471	80,473	85,189	89,981	94,610
Total	64,532	66,861	73,471	80,473	85,189	89,981	94,610
FTE	0.1	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure: FTEs

Units	0	0	0	0	0	0	0
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1PB000.001 HEALTH BENEFITS-DENTAL

Labor	0	0	0	0	0	0	0
Non-Labor	3,306	0	0	0	0	0	0
NSE	0	3,563	3,827	4,106	4,269	4,439	4,616
Total	3,306	3,563	3,827	4,106	4,269	4,439	4,616
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure:

Units	0	0	0	0	0	0	0
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Note: Totals may include rounding differences.

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

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
1PB000.002 HEALTH BENEFITS - VISION							
Labor	0	0	0	0	0	0	0
Non-Labor	252	0	0	0	0	0	0
NSE	0	281	302	324	336	349	363
Total	252	281	302	324	336	349	363
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0
1PB000.003 HEALTH BENEFITS-WELLNESS							
Labor	0	0	0	0	0	0	0
Non-Labor	548	0	0	0	0	0	0
NSE	0	1,301	1,282	1,298	1,321	1,339	1,358
Total	548	1,301	1,282	1,298	1,321	1,339	1,358
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0
1PB000.004 HEALTH BENEFITS - EMP ASSISTANCE PROGRAM							
Labor	0	0	0	0	0	0	0
Non-Labor	508	0	0	0	0	0	0
NSE	0	90	93	96	101	107	113
Total	508	90	93	96	101	107	113
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

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

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

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

n/a

Note: Totals may include rounding differences.

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

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	67,810	60,681	60,861	64,466	64,532	0	0	0	0	0	0
NSE	0	0	0	0	0	66,861	73,471	80,473	85,189	89,981	94,610
Total	67,810	60,681	60,861	64,466	64,532	66,861	73,471	80,473	85,189	89,981	94,610
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

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

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	66,861	73,471	80,473	85,189	89,981	94,610	66,861	73,471	80,473	85,189	89,981	94,610
Total	0	0	0	0	0	0	66,861	73,471	80,473	85,189	89,981	94,610	66,861	73,471	80,473	85,189	89,981	94,610
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	66,861	66,861	0.0	0	1-Sided Adj
Explanation:	Medical Projection 2026						
2026 Total	0	0	66,861	66,861	0.0	0	
2027	0	0	73,471	73,471	0.0	0	1-Sided Adj
Explanation:	Medical Projection 2027						
2027 Total	0	0	73,471	73,471	0.0	0	
2028	0	0	80,473	80,473	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

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

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: Medical Projection 2028							
2028 Total	0	0	80,473	80,473	0.0	0	
2029	0	0	85,189	85,189	0.0	0	1-Sided Adj
Explanation: Medical Projection 2029							
2029 Total	0	0	85,189	85,189	0.0	0	
2030	0	0	89,981	89,981	0.0	0	1-Sided Adj
Explanation: Medical Projection 2030							
2030 Total	0	0	89,981	89,981	0.0	0	
2031	0	0	94,610	94,610	0.0	0	1-Sided Adj
Explanation: Medical Projection 2031							
2031 Total	0	0	94,610	94,610	0.0	0	

Note: Totals may include rounding differences.

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

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	20	0	45	61	43
Non-Labor	54,746	55,911	59,623	65,466	68,308
NSE	0	0	0	0	0
Total	54,765	55,911	59,667	65,527	68,351
FTE	0.1	0.0	0.3	0.5	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-20	0	-45	-61	-43
Non-Labor	-196	-532	-1,653	-2,873	-3,776
NSE	0	0	0	0	0
Total	-216	-533	-1,698	-2,934	-3,819
FTE	0.0	0.1	-0.1	-0.1	0.1
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	54,549	55,378	57,970	62,593	64,532
NSE	0	0	0	0	0
Total	54,549	55,378	57,970	62,593	64,532
FTE	0.1	0.1	0.2	0.4	0.1
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

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

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.1	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	13,260	5,303	2,891	1,873	0
NSE	0	0	0	0	0
Total	13,260	5,303	2,891	1,873	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	67,810	60,681	60,861	64,466	64,532
NSE	0	0	0	0	0
Total	67,810	60,681	60,861	64,466	64,532
FTE	0.1	0.1	0.2	0.5	0.1
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-20	-0.479	-45	-61	-43
Non-Labor	-196	-532	-1,653	-2,873	-3,776
NSE	0	0	0	0	0
Total	-216	-533	-1,698	-2,934	-3,819
FTE	0.0	0.1	-0.1	-0.1	0.1
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	1,298	0	0.0	0	CCTR Transf From 2100-0359.005
Explanation: Adjustment to move Mental Health costs to Medical workpaper 1PB000.000.						
2021	-20	20	0	0.1	0	1-Sided Adj
Explanation: GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Medical costs, vacation and sick time should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated vacation and sick time add-on.						
2021	0	-1,506	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer for medical rebates and removal of health insurance costs related to SB901 officers.						
2021	-6	-2	0	-0.1	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2021	6	-6	0	0.0	0	1-Sided Adj
Explanation: Reclassification from labor to non labor.						
2021 Total	-20	-196	0	0.0	0	
2022	0	0	0	0.1	0	1-Sided Adj
Explanation: GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Medical costs, vacation and sick time should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated vacation and sick time add-on.						
2022	0	1,221	0	0.0	0	CCTR Transf From 2100-0359.005
Explanation: Adjustment to transfer Mental Health costs to Medical workpaper.						
2022	0	-1,752	0	0.0	0	1-Sided Adj
Explanation: Adjustment to include medical rebates and remove costs related to write-offs and miscellaneous activity from GRC costs.						

Note: Totals may include rounding differences.

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	-2	0	0.0	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2022 Total	0	-532	0	0.1	0	
2023	-45	45	0	-0.1	0	1-Sided Adj
Explanation: GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Medical costs, vacation and sick time should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated vacation and sick time add-on.						
2023	0	8	0	0.0	0	CCTR Transf From 2100-0359.005
Explanation: Adjustment to transfer Mental Health costs to Medical workpaper 1PB000.000.						
2023	0	-1,704	0	0.0	0	1-Sided Adj
Explanation: Adjustment to include medical rebates and remove costs related to write-offs and miscellaneous activity from GRC costs.						
2023	0	-2	0	0.0	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2023 Total	-45	-1,653	0	-0.1	0	

Note: Totals may include rounding differences.

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	-61	61	0	-0.1	0	1-Sided Adj
Explanation:	GRID calculates a vacation and sick time amount to all historical labor costs but in the case of Medical costs, vacation and sick time should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated vacation and sick time add-on.					
2024	0	-7	0	0.0	0	CCTR Transf To 2100-0360.000
Explanation:	Adjustment to transfer costs related to Benefit Admin Fees to the correct workpaper.					
2024	0	-2,935	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to include medical rebates and remove expenses related to SB901 officers write-offs and miscellaneous costs that are not related to Medical from GRC costs.					
2024	0	4	0	0.0	0	CCTR Transf From 2100-0360.000
Explanation:	Adjustment to transfer costs related to Medical to the correct workpaper.					
2024	0	-2	0	0.0	0	1-Sided Adj
Explanation:	Adjustment for executive officer costs as defined under Resolution E -4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2024	0	6	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.					

Note: Totals may include rounding differences.

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	-61	-2,873	0	-0.1	0	
2025	0	-2	0	0.0	0	1-Sided Adj
Explanation:	Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2025	0	-3,617	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to include medical rebates with Medical costs.					
2025	-43	0	0	0.1	0	1-Sided Adj
Explanation:	Adjustment to remove costs related to Salary and Severance from Medical workpaper.					
2025	0	-166	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove the following costs from Medical workpaper: \$97K settlement costs; \$67K for terminated employee write-offs; and \$2K for miscellaneous payroll related costs.					
2025	0	8	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.					
2025 Total	-43	-3,776	0	0.1	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.000

San Diego Gas & Electric Company

2028 GRC - REVISED

Non-Shared Service Workpapers

San Diego Gas & Electric

Projected Medical Cost
For Years 2026-2031

ASSUMPTIONS							
	Enrollment				Projected		
	Jan-26	2026	2027	2028	2029	2030	2031
1. Total headcount based on projections for 2026 plus estimated increases or decreases each year.	4,419	4,268	4,409	4,550	4,550	4,550	4,550
2. Projected adjusted non-represented actives headcount is as follows:	2,787	2,689	2,779	2,870	2,870	2,870	2,870
3. Projected adjusted non-represented actives headcount is as follows:	1,514	1,454	1,500	1,547	1,547	1,547	1,547
4. Projected adjusted non-represented headcount on leave eligible for coverage is as follows:	48	81	84	86	86	86	86
5. Projected adjusted represented headcount on leave eligible for coverage is as follows:	70	44	45	47	47	47	47
6. Participation is based on the enrollment for each plan or waived coverage, for active or on leave and represented status (union or non union), and coverage level as a percentage of the total enrollment as of January 2026 for the 2026-2031 forecast.							
7. "Annual Employer Share of Premium" (b) for 2026 reflect actual premiums net of employee contributions.							
8. Increases in medical premium "Annual Employer Share of Premium" (b) for 2027-2031 are based on the health care trend assumptions provided by WTW, a certified actuarial firm.		6.75%	6.50%	6.25%	6.00%	5.75%	5.25%
9. Retiree shift deduction is cost of the Kaiser HMO "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by WTW. This is done because medical rates for active employees and retirees under the age of 65 for the Kaiser HMO plan are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The projected 2026 credit is based on credits taken through February 2026.							
10. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).							

			(a) Participants								(b) Annual Employer Share of Premium						(a) x (b) = Total ER Premium																						
Carrier / Type	Plan Code	Coverage Level	ADPR Jan-26	(a1) % of enroll Adj. Total	Participants						Actual Rates						Projected																						
					2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031																	
Non Union (SEU01FT and SEU01PT)																																							
Anthem																																							
	H021	EE only *	255	9.15%	246	254	263	263	263	263	\$ 8,882.47	\$ 9,459.83	\$ 10,051.07	\$ 10,654.13	\$ 11,266.75	\$ 11,858.25	\$ 2,185,384	\$ 2,405,599	\$ 2,638,999	\$ 2,797,339	\$ 2,958,186	\$ 3,113,491																	
	HMO Select		121	4.34%	117	121	125	125	125	125	\$ 19,541.45	\$ 20,811.65	\$ 22,112.38	\$ 23,439.12	\$ 24,786.87	\$ 26,088.18	\$ 2,281,372	\$ 2,511,259	\$ 2,754,911	\$ 2,920,206	\$ 3,088,118	\$ 3,250,244																	
	H021	EE + CH *	114	4.09%	110	114	117	117	117	117	\$ 15,974.06	\$ 17,012.37	\$ 18,075.65	\$ 19,160.19	\$ 20,261.90	\$ 21,325.65	\$ 1,757,009	\$ 1,934,058	\$ 2,121,708	\$ 2,249,010	\$ 2,378,328	\$ 2,503,190																	
	HMO Select		298	10.69%	288	297	307	307	307	307	\$ 27,519.43	\$ 29,308.19	\$ 31,139.95	\$ 33,008.35	\$ 34,908.33	\$ 36,738.91	\$ 7,912,424	\$ 8,709,736	\$ 9,554,788	\$ 10,128,076	\$ 10,710,440	\$ 11,272,738																	
	HMO Select-Part Time		1	0.04%	1	1	1	1	1	1	\$ 8,882.47	\$ 9,459.83	\$ 10,051.07	\$ 10,654.13	\$ 11,266.75	\$ 11,858.25	\$ 8,570	\$ 9,434	\$ 10,349	\$ 10,970	\$ 11,601	\$ 12,210																	
Health Care Plus																																							
	H027	EE only *	254	9.11%	245	253	262	262	262	262	\$ 9,045.60	\$ 9,633.56	\$ 10,235.66	\$ 10,849.80	\$ 11,473.67	\$ 12,076.03	\$ 2,216,792	\$ 2,440,172	\$ 2,676,927	\$ 2,837,542	\$ 3,000,701	\$ 3,158,238																	
	Health Care Plus		97	3.48%	94	97	100	100	100	100	\$ 19,900.32	\$ 21,193.84	\$ 22,518.46	\$ 23,869.56	\$ 25,242.06	\$ 26,567.27	\$ 1,862,454	\$ 2,050,129	\$ 2,249,040	\$ 2,383,982	\$ 2,521,061	\$ 2,653,417																	
	Health Care Plus		75	2.69%	72	75	77	77	77	77	\$ 16,179.96	\$ 17,231.66	\$ 18,308.64	\$ 19,407.15	\$ 20,523.07	\$ 21,600.53	\$ 1,170,826	\$ 1,288,807	\$ 1,413,852	\$ 1,498,684	\$ 1,584,858	\$ 1,668,063																	
	Health Care Plus		241	8.65%	233	240	248	248	248	248	\$ 27,926.28	\$ 29,741.49	\$ 31,600.33	\$ 33,496.35	\$ 35,422.39	\$ 37,282.07	\$ 6,493,577	\$ 7,147,916	\$ 7,841,434	\$ 8,311,920	\$ 8,789,856	\$ 9,251,323																	
Health Care Plus Contribution																																							
	Health Care Plus Contribution		254		245	253	262	262	262	262	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 245,069	\$ 253,299	\$ 261,529	\$ 261,529	\$ 261,529	\$ 261,529																	
	Health Care Plus Contribution		97		94	97	100	100	100	100	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 187,178	\$ 193,465	\$ 199,751	\$ 199,751	\$ 199,751	\$ 199,751																	
	Health Care Plus Contribution		75		72	75	77	77	77	77	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 144,726	\$ 149,586	\$ 154,447	\$ 154,447	\$ 154,447	\$ 154,447																	
	Health Care Plus Contribution		241		233	240	248	248	248	248	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 465,051	\$ 480,670	\$ 496,288	\$ 496,288	\$ 496,288	\$ 496,288																	
Out-of-Area/PPO																																							
	H054	EE only *	4	0.14%	4	4	4	4	4	4	\$ 9,071.64	\$ 9,661.30	\$ 10,265.13	\$ 10,881.04	\$ 11,506.69	\$ 12,110.80	\$ 35,011	\$ 38,539	\$ 42,278	\$ 44,814	\$ 47,391	\$ 49,879																	
	Out-of-Area/PPO		6	0.22%	6	6	6	6	6	6	\$ 19,957.44	\$ 21,254.67	\$ 22,583.09	\$ 23,938.08	\$ 25,314.52	\$ 26,643.53	\$ 115,534	\$ 127,176	\$ 139,515	\$ 147,886	\$ 156,390	\$ 164,600																	
	H054	EE + CH *	2	0.07%	2	2	2	2	2	2	\$ 16,232.76	\$ 17,287.89	\$ 18,368.38	\$ 19,470.49	\$ 20,590.04	\$ 21,671.02	\$ 31,324	\$ 34,480	\$ 37,826	\$ 40,095	\$ 42,401	\$ 44,627																	
	Out-of-Area/PPO		10	0.36%	10	10	10	10	10	10	\$ 28,013.76	\$ 29,834.65	\$ 31,699.32	\$ 33,601.28	\$ 35,533.35	\$ 37,398.85	\$ 270,287	\$ 297,523	\$ 326,390	\$ 345,973	\$ 365,867	\$ 385,075																	
Total Blue Cross			1,478	53.03%	1,426	1,474	1,522	1,522	1,522	1,522							\$ 27,382,587	\$ 30,071,848	\$ 32,920,032	\$ 34,828,513	\$ 36,767,212	\$ 38,639,110																	
Kaiser																																							
	HMO		364	13.06%	351	363	375	375	375	375	\$ 7,399.32	\$ 7,880.28	\$ 8,372.79	\$ 8,875.16	\$ 9,385.48	\$ 9,878.22	\$ 2,598,645	\$ 2,860,504	\$ 3,138,041	\$ 3,326,323	\$ 3,517,587	\$ 3,702,260																	
	HMO		144	5.17%	139	144	148	148	148	148	\$ 16,278.48	\$ 17,336.58	\$ 18,420.12	\$ 19,525.32	\$ 20,648.03	\$ 21,732.05	\$ 2,261,675	\$ 2,489,578	\$ 2,731,126	\$ 2,894,993	\$ 3,061,456	\$ 3,222,182																	
	HMO		139	4.99%	134	139	143	143	143	143	\$ 13,304.28	\$ 14,169.06	\$ 15,054.62	\$ 15,957.90	\$ 16,875.48	\$ 17,761.44	\$ 1,784,268	\$ 1,964,063	\$ 2,154,624	\$ 2,283,902	\$ 2,415,226	\$ 2,542,025																	
	H028	EE + Family *	341	12.24%	329	340	351	351	351	351	\$ 22,921.68	\$ 24,411.59	\$ 25,937.31	\$ 27,493.55	\$ 29,074.43	\$ 30,600.84	\$ 7,541,447	\$ 8,301,377	\$ 9,106,808	\$ 9,653,217	\$ 10,208,277	\$ 10,744,211																	
Total Kaiser			988	35.45%	953	985	1,017	1,017	1,017	1,017							\$ 14,186,035	\$ 15,615,522	\$ 17,130,599	\$ 18,158,435	\$ 19,202,545	\$ 20,210,679																	
Waives																																							
	Non Union		317	11.37%	306	316	326	326	326	326	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 477,131	\$ 493,155	\$ 509,179	\$ 509,179	\$ 509,179	\$ 509,179																	
Employees Not Covered																																							
			4	0.14%	4	4	4	4	4	4							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																	
Total Non Union Active			2,787	100.00%	2,689	2,779	2,870	2,870	2,870	2,870							\$ 42,045,752	\$ 46,180,525	\$ 50,559,811	\$ 53,496,128	\$ 56,478,936	\$ 59,358,968																	

San Diego Gas & Electric Company

2028 GRC - REVISED

Non-Shared Service Workpapers

Carrier / Type	Plan Code	Coverage Level	Carrier	ADPR Jan-26	% of enroll Adj. Total	Participants						Actual Rates					Projected																							
						2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031																	
Employees on Leave																																								
Non Union																																								
Anthem																																								
HMO Select	H021	EE only *	3	6.25%	5	5	5	5	5	5	\$ 8,882.47	\$ 9,459.83	\$ 10,051.07	\$ 10,654.13	\$ 11,266.75	\$ 11,858.25	\$ 44,968	\$ 49,664	\$ 54,024	\$ 57,266	\$ 60,559	\$ 63,738																		
HMO Select	H021	EE + SP *	2	4.17%	3	4	4	4	4	4	\$ 19,541.45	\$ 20,811.65	\$ 22,112.38	\$ 23,439.12	\$ 24,786.87	\$ 26,088.18	\$ 65,952	\$ 72,841	\$ 79,236	\$ 83,990	\$ 88,820	\$ 93,483																		
HMO Select	H021	EE + CH *	3	6.25%	5	5	5	5	5	5	\$ 15,974.06	\$ 17,012.37	\$ 18,075.65	\$ 19,160.19	\$ 20,261.90	\$ 21,325.65	\$ 80,869	\$ 89,315	\$ 97,157	\$ 102,986	\$ 108,908	\$ 114,625																		
HMO Select	H021	EE + Family *	8	16.67%	14	14	14	14	14	14	\$ 27,519.43	\$ 29,308.19	\$ 31,139.95	\$ 33,008.35	\$ 34,906.33	\$ 36,738.91	\$ 371,512	\$ 410,315	\$ 446,339	\$ 473,120	\$ 500,324	\$ 526,591																		
Health Care Plus	H027	EE only *	3	6.25%	5	5	5	5	5	5	\$ 9,045.60	\$ 9,633.56	\$ 10,110.19	\$ 10,615.70	\$ 11,119.95	\$ 11,648.15	\$ 45,793	\$ 50,576	\$ 54,342	\$ 57,059	\$ 59,770	\$ 62,609																		
Health Care Plus	H027	EE + SP *	2	4.17%	3	4	4	4	4	4	\$ 19,900.32	\$ 21,193.84	\$ 22,242.45	\$ 23,354.57	\$ 24,463.91	\$ 25,625.95	\$ 67,164	\$ 74,178	\$ 79,702	\$ 83,687	\$ 87,662	\$ 91,826																		
Health Care Plus Contribution		EE only *	3		5	5	5	5	5	5	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 5,063	\$ 5,250	\$ 5,375	\$ 5,375	\$ 5,375	\$ 5,375																		
Health Care Plus Contribution		EE + SP *	2		3	4	4	4	4	4	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 6,750	\$ 7,000	\$ 7,167	\$ 7,167	\$ 7,167	\$ 7,167																		
Total Blue Cross						21	43.75%	35	37	38	38	38	38					\$ 688,070	\$ 759,139	\$ 823,343	\$ 870,650	\$ 918,584	\$ 965,414																	
Kaiser																																								
HMO	H028	EE only *	4	8.33%	7	7	7	7	7	7	\$ 7,399.32	\$ 7,880.28	\$ 8,372.79	\$ 8,875.16	\$ 9,385.48	\$ 9,878.22	\$ 49,945	\$ 55,162	\$ 60,005	\$ 63,605	\$ 67,263	\$ 70,794																		
HMO	H028	EE + SP *	3	6.25%	5	5	5	5	5	5	\$ 16,278.48	\$ 17,336.58	\$ 18,420.12	\$ 19,525.32	\$ 20,648.03	\$ 21,732.05	\$ 82,410	\$ 91,017	\$ 99,008	\$ 104,949	\$ 110,983	\$ 116,810																		
HMO	H028	EE + CH *	3	6.25%	5	5	5	5	5	5	\$ 13,304.28	\$ 14,169.06	\$ 15,054.62	\$ 15,957.90	\$ 16,875.48	\$ 17,761.44	\$ 67,353	\$ 74,388	\$ 80,919	\$ 85,774	\$ 90,706	\$ 95,468																		
HMO	H028	EE + Family *	7	14.58%	12	12	13	13	13	13	\$ 22,921.68	\$ 24,411.59	\$ 25,937.31	\$ 27,493.55	\$ 29,074.43	\$ 30,600.84	\$ 270,762	\$ 299,042	\$ 325,297	\$ 344,815	\$ 364,642	\$ 383,786																		
Total Kaiser						17	35.42%	29	30	30	30	30	30					\$ 470,470	\$ 519,609	\$ 565,229	\$ 599,143	\$ 633,593	\$ 666,857																	
Waives																																								
Non Union																					10	20.83%	17	18	18	18	18	18	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 26,325	\$ 27,300	\$ 27,950	\$ 27,950	\$ 27,950	\$ 27,950
Total Non Union Leave						48	100.00%	81	84	86	86	86	86					\$ 1,184,866	\$ 1,306,048	\$ 1,416,521	\$ 1,497,743	\$ 1,580,127	\$ 1,660,221																	
Total Non Union						2,835		2,770	2,863	2,956	2,956	2,956	2,956					\$ 43,230,618	\$ 47,486,573	\$ 51,976,332	\$ 54,993,871	\$ 58,059,064	\$ 61,019,189																	
Union (SDG)																																								
Anthem																																								
HMO Select	H021	EE only *	98	6.47%	94	97	100	100	100	100	\$ 8,665.82	\$ 9,229.10	\$ 9,805.92	\$ 10,394.28	\$ 10,991.95	\$ 11,569.02	\$ 815,595	\$ 896,378	\$ 981,906	\$ 1,040,820	\$ 1,100,667	\$ 1,158,452																		
HMO Select	H021	EE + SP *	58	3.83%	56	57	59	59	59	59	\$ 19,064.83	\$ 20,304.05	\$ 21,573.05	\$ 22,867.43	\$ 24,182.31	\$ 25,451.88	\$ 1,061,939	\$ 1,167,121	\$ 1,278,483	\$ 1,355,192	\$ 1,433,115	\$ 1,508,354																		
HMO Select	H021	EE + CH *	49	3.24%	47	49	50	50	50	50	\$ 15,584.45	\$ 16,597.44	\$ 17,634.78	\$ 18,692.86	\$ 19,767.70	\$ 20,805.51	\$ 733,375	\$ 806,014	\$ 882,920	\$ 935,895	\$ 989,709	\$ 1,041,669																		
HMO Select	H021	EE + Family *	162	10.70%	156	161	166	166	166	166	\$ 26,848.22	\$ 28,593.36	\$ 30,380.44	\$ 32,203.27	\$ 34,054.96	\$ 35,842.84	\$ 4,177,045	\$ 4,590,771	\$ 5,028,801	\$ 5,330,529	\$ 5,637,035	\$ 5,932,979																		
Health Care Plus	H027	EE only *	87	5.75%	84	86	89	89	89	89	\$ 8,831.64	\$ 9,405.70	\$ 9,993.55	\$ 10,593.17	\$ 11,202.27	\$ 11,790.39	\$ 737,903	\$ 810,990	\$ 888,371	\$ 941,674	\$ 995,820	\$ 1,048,100																		
Health Care Plus	H027	EE + SP *	52	3.43%	50	52	53	53	53	53	\$ 19,468.44	\$ 20,733.89	\$ 22,029.76	\$ 23,351.54	\$ 24,694.26	\$ 25,990.70	\$ 972,239	\$ 1,068,537	\$ 1,170,492	\$ 1,240,721	\$ 1,312,063	\$ 1,380,946																		
Health Care Plus	H027	EE + CH *	26	1.72%	25	26	27	27	27	27	\$ 15,897.60	\$ 16,930.94	\$ 17,989.13	\$ 19,068.48	\$ 20,164.91	\$ 21,223.57	\$ 386,957	\$ 436,275	\$ 477,902	\$ 506,576	\$ 535,704	\$ 563,829																		
Health Care Plus	H027	EE + Family *	166	10.96%	159	165	170	170	170	170	\$ 27,352.32	\$ 29,130.22	\$ 30,950.86	\$ 32,807.91	\$ 34,694.37	\$ 36,515.82	\$ 4,360,545	\$ 4,792,447	\$ 5,249,720	\$ 5,564,703	\$ 5,884,674	\$ 6,193,619																		
Health Care Plus Contribution		EE only *	87		84	86	89	89	89	89	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 66,842	\$ 68,979	\$ 71,116	\$ 71,116	\$ 71,116	\$ 71,116																		
Health Care Plus Contribution		EE + SP *	52		50	52	53	53	53	53	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 79,903	\$ 82,457	\$ 85,012	\$ 85,012	\$ 85,012	\$ 85,012																		
Health Care Plus Contribution		EE + CH *	26		25	26	27	27	27	27	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 39,951	\$ 41,229	\$ 42,506	\$ 42,506	\$ 42,506	\$ 42,506																		
Health Care Plus Contribution		EE + Family *	166		159	165	170	170	170	170	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 255,074	\$ 263,229	\$ 271,383	\$ 271,383	\$ 271,383	\$ 271,383																		
Total Blue Cross						698	46.10%	670	692	713	713	713	713					\$ 13,697,367	\$ 15,024,426	\$ 16,428,612	\$ 17,386,127	\$ 18,358,804	\$ 19,297,965																	
Kaiser																																								
HMO	H028	EE only *	234	15.46%	225	232	239	239	239	239	\$ 7,199.16	\$ 7,667.11	\$ 8,146.30	\$ 8,635.08	\$ 9,131.59	\$ 9,611.00	\$ 1,617,842	\$ 1,778,086	\$ 1,947,743	\$ 2,064,607	\$ 2,183,322	\$ 2,297,947																		
HMO	H028	EE + SP *	88	5.81%	85	87	90	90	90	90	\$ 15,838.20	\$ 16,867.68	\$ 17,921.91	\$ 18,997.23	\$ 20,089.57	\$ 21,144.27	\$ 1,338,527	\$ 1,471,105	\$ 1,611,471	\$ 1,708,159	\$ 1,806,378	\$ 1,901,213																		
HMO	H028	EE + CH *	88	5.81%	85	87	90	90	90	90	\$ 12,944.40	\$ 13,785.79	\$ 14,647.40	\$ 15,526.24	\$ 16,419.00	\$ 17,281.00	\$ 1,093,964	\$ 1,202,319	\$ 1,317,039	\$ 1,396,061	\$ 1,476,334	\$ 1,553,842																		
HMO	H028	EE + Family *	275	18.16%	264	273	281	281	281	281	\$ 22,301.52	\$ 23,751.12	\$ 25,235.56	\$ 26,749.70	\$ 28,287.81	\$ 29,772.91	\$ 5,889,870	\$ 6,473,247	\$ 7,090,895	\$ 7,516,349	\$ 7,946,539	\$ 8,365,837																		
Total Kaiser						685	45.24%	658	679	700	700	700	700					\$ 9,940,203	\$ 10,924,757	\$ 11,967,147	\$ 12,685,176	\$ 13,414,573	\$ 14,118,838																	
Waived Coverage																																								
			131	8.65%	126	130	134	134	134	134	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 196,261	\$ 202,536	\$ 208,810	\$ 208,810	\$ 208,810	\$ 208,810																		
Total Union Active						1,514	100.00%	1,454	1,500	1,547	1,547	1,547	1,547					\$ 23,833,831	\$ 26,151,718	\$ 28,604,569	\$ 30,280,113	\$ 31,982,187	\$ 33,625,613																	

San Diego Gas & Electric Company

2028 GRC - REVISED

Non-Shared Service Workpapers

Carrier / Type	Plan Code	Coverage Level	ADPR Jan-26	% of enroll Adj. Total	Participants						Actual Rates						Projected					
					2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Union-Employees on Leave Anthem																						
HMO Select	H021	EE only *	4	5.71%	3	3	3	3	3	3	\$ 8,665.82	\$ 9,229.10	\$ 9,805.92	\$ 10,394.28	\$ 10,991.95	\$ 11,569.02	\$ 21,788	\$ 23,732	\$ 26,336	\$ 27,916	\$ 29,521	\$ 31,071
HMO Select	H021	EE + SP *	2	2.86%	1	1	1	1	1	1	\$ 19,064.83	\$ 20,304.05	\$ 21,573.05	\$ 22,867.43	\$ 24,182.31	\$ 25,451.88	\$ 23,967	\$ 26,105	\$ 28,970	\$ 30,708	\$ 32,473	\$ 34,178
HMO Select	H021	EE + CH *	2	2.86%	1	1	1	1	1	1	\$ 15,584.45	\$ 16,597.44	\$ 17,634.78	\$ 18,692.86	\$ 19,767.70	\$ 20,805.51	\$ 19,592	\$ 21,340	\$ 23,681	\$ 25,102	\$ 26,545	\$ 27,939
HMO Select	H021	EE + Family *	12	17.14%	8	8	8	8	8	8	\$ 26,848.22	\$ 28,593.36	\$ 30,380.44	\$ 32,203.27	\$ 34,054.96	\$ 35,842.84	\$ 202,512	\$ 220,577	\$ 244,780	\$ 259,466	\$ 274,386	\$ 288,791
Health Care Plus	H027	EE only *	2	2.86%	1	1	1	1	1	1	\$ 8,831.64	\$ 9,405.70	\$ 9,993.55	\$ 10,593.17	\$ 11,202.27	\$ 11,790.39	\$ 11,103	\$ 12,093	\$ 13,420	\$ 14,225	\$ 15,043	\$ 15,833
Health Care Plus	H027	EE + SP *	3	4.29%	2	2	2	2	2	2	\$ 19,468.44	\$ 20,733.89	\$ 22,029.76	\$ 23,351.54	\$ 24,694.26	\$ 25,990.70	\$ 36,712	\$ 39,987	\$ 44,374	\$ 47,037	\$ 49,741	\$ 52,353
Health Care Plus	H027	EE + Family *	7	10.00%	4	5	5	5	5	5	\$ 27,352.32	\$ 29,130.22	\$ 30,950.86	\$ 32,807.91	\$ 34,694.37	\$ 36,515.82	\$ 120,350	\$ 131,086	\$ 145,469	\$ 154,197	\$ 163,064	\$ 171,624
Health Care Plus Contribution		EE only *	2		1	1	1	1	1	1	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 1,006	\$ 1,029	\$ 1,074	\$ 1,074	\$ 1,074	\$ 1,074
Health Care Plus Contribution		EE + SP *	3		2	2	2	2	2	2	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 3,017	\$ 3,086	\$ 3,223	\$ 3,223	\$ 3,223	\$ 3,223
Health Care Plus Contribution		EE + Family *	7		4	5	5	5	5	5	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 7,040	\$ 7,200	\$ 7,520	\$ 7,520	\$ 7,520	\$ 7,520
Total Blue Cross			32	45.71%	20	21	21	21	21	21							\$ 447,087	\$ 486,234	\$ 538,846	\$ 570,468	\$ 602,590	\$ 633,606
Kaiser																						
HMO	H028	EE only *	6	8.57%	4	4	4	4	4	4	\$ 7,199.16	\$ 7,667.11	\$ 8,146.30	\$ 8,635.08	\$ 9,131.59	\$ 9,611.00	\$ 27,151	\$ 29,573	\$ 32,818	\$ 34,787	\$ 36,787	\$ 38,719
HMO	H028	EE + SP *	2	2.86%	1	1	1	1	1	1	\$ 15,838.20	\$ 16,867.68	\$ 17,921.91	\$ 18,997.23	\$ 20,089.57	\$ 21,144.27	\$ 19,911	\$ 21,687	\$ 24,067	\$ 25,511	\$ 26,977	\$ 28,394
HMO	H028	EE + CH *	9	12.86%	6	6	6	6	6	6	\$ 12,944.40	\$ 13,785.79	\$ 14,647.40	\$ 15,526.24	\$ 16,419.00	\$ 17,281.00	\$ 73,228	\$ 79,761	\$ 88,512	\$ 93,823	\$ 99,218	\$ 104,427
HMO	H028	EE + Family *	14	20.00%	9	9	9	9	9	9	\$ 22,301.52	\$ 23,751.12	\$ 25,235.56	\$ 26,749.70	\$ 28,287.81	\$ 29,772.91	\$ 196,253	\$ 213,760	\$ 237,214	\$ 251,447	\$ 265,905	\$ 279,865
Total Kaiser			31	44.29%	19	20	21	21	21	21							\$ 316,544	\$ 344,781	\$ 382,611	\$ 405,568	\$ 428,888	\$ 451,404
Waived Coverage																						
			7	10.00%	4	5	5	5	5	5	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 6,864	\$ 7,020	\$ 7,332	\$ 7,332	\$ 7,332	\$ 7,332
Total Union Leave			70	100.00%	44	45	47	47	47	47							\$ 770,495	\$ 838,035	\$ 928,789	\$ 983,368	\$ 1,038,810	\$ 1,092,342
Total Union			1,584		1,498	1,545	1,594	1,594	1,594	1,594							\$ 24,604,326	\$ 26,989,753	\$ 29,533,358	\$ 31,263,481	\$ 33,020,997	\$ 34,717,956
Retiree Shift (Kaiser Trust)				(941,938)													\$ (973,728)	\$ (1,005,374)	\$ (1,036,792)	\$ (1,067,896)	\$ (1,098,598)	\$ (1,127,436)
Grand Total			4,419		4,268	4,409	4,550	4,550	4,550	4,550							\$ 66,861,217	\$ 73,470,951	\$ 80,472,898	\$ 85,189,455	\$ 89,981,463	\$ 94,609,709

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

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

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 2. DENTAL
Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL
Unit Measure:

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 2. DENTAL
Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL
Unit Measure:

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	4,226	3,588	3,403	3,461	3,306	0	0	0	0	0	0
NSE	0	0	0	0	0	3,563	3,827	4,106	4,269	4,439	4,616
Total	4,226	3,588	3,403	3,461	3,306	3,563	3,827	4,106	4,269	4,439	4,616
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 2. DENTAL
Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL
Unit Measure:

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	3,563	3,827	4,106	4,269	4,439	4,616	3,563	3,827	4,106	4,269	4,439	4,616
Total	0	0	0	0	0	0	3,563	3,827	4,106	4,269	4,439	4,616	3,563	3,827	4,106	4,269	4,439	4,616
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	3,563	3,563	0.0	0	1-Sided Adj
Explanation:	Dental Projection 2026						
2026 Total	0	0	3,563	3,563	0.0	0	
2027	0	0	3,827	3,827	0.0	0	1-Sided Adj
Explanation:	Dental Projection 2027						
2027 Total	0	0	3,827	3,827	0.0	0	
2028	0	0	4,106	4,106	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 2. DENTAL
Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL
Unit Measure:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: Dental Projection 2028							
2028 Total	0	0	4,106	4,106	0.0	0	
2029	0	0	4,269	4,269	0.0	0	1-Sided Adj
Explanation: Dental Projection 2029							
2029 Total	0	0	4,269	4,269	0.0	0	
2030	0	0	4,439	4,439	0.0	0	1-Sided Adj
Explanation: Dental Projection 2030							
2030 Total	0	0	4,439	4,439	0.0	0	
2031	0	0	4,616	4,616	0.0	0	1-Sided Adj
Explanation: Dental Projection 2031							
2031 Total	0	0	4,616	4,616	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 2. DENTAL
Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL
Unit Measure:

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	3,399	3,275	3,241	3,360	3,306
NSE	0	0	0	0	0
Total	3,399	3,275	3,241	3,360	3,306
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	3,399	3,275	3,241	3,360	3,306
NSE	0	0	0	0	0
Total	3,399	3,275	3,241	3,360	3,306
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 2. DENTAL
Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL
Unit Measure:

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	826	314	162	101	0
NSE	0	0	0	0	0
Total	826	314	162	101	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	4,226	3,588	3,403	3,461	3,306
NSE	0	0	0	0	0
Total	4,226	3,588	3,403	3,461	3,306
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 2. DENTAL
Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0.328	0.441
NSE	0	0	0	0	0
Total	0	0	0	0.328	0.441
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

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

Explanation: Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 2. DENTAL
Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.						
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.001

San Diego Gas & Electric Company

2028 GRC - REVISED

Non-Shared Service Workpapers

San Diego Gas & Electric
Projected Dental Cost
For Years 2026-2031

ASSUMPTIONS							
	Enrollment			Projected			
	Jan-26	2026	2027	2028	2029	2030	2031
1. Total headcount based on projections for 2026 plus estimated increases or decreases each year.	4,419	4,268	4,409	4,550	4,550	4,550	4,550
2. Projected adjusted non-represented actives headcount is as follows:	2,787	2,689	2,779	2,870	2,870	2,870	2,870
3. Projected adjusted represented actives headcount is as follows:	1,514	1,454	1,500	1,547	1,547	1,547	1,547
4. Projected adjusted non-represented headcount on leave eligible for coverage is as follows:	48	81	84	86	86	86	86
5. Projected adjusted represented headcount on leave eligible for coverage is as follows:	70	44	45	47	47	47	47
6. Participation is based on the enrollment for each plan or waived coverage, for active or on leave and represented status (union or non union), and coverage level as a percentage of the total enrollment as of January 2026 for the 2026-2031 forecast.							
7. "Annual Employer Share of Premium" (b) for 2026 reflect actual premiums net of employee contributions.							
8. Increases in medical premium "Annual Employer Share of Premium" (b) for 2027-2031 are based on the health care trend assumptions provided by WTW, a certified actuarial firm.		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
9. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).							

Carrier / Type Non Union (SEU01FT and SEU01PT)	Plan Code	Coverage Level	(a) Participants								(b) Annual Employer Share of Premium						(a) x (b) = Total ER Premium					
			ADPR Jan-26	% of enroll Total	Participants						Projected						Projected					
					2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Delta																						
Delta Dental	D001	EE only *	751	26.95%	725	749	773	773	773	773	\$ 440.74	\$ 458.37	\$ 476.70	\$ 495.77	\$ 515.60	\$ 536.22	\$ 319,354	\$ 343,282	\$ 368,614	\$ 383,359	\$ 398,693	\$ 414,641
Delta Dental	D001	EE + SP *	362	12.99%	349	361	373	373	373	373	\$ 969.70	\$ 1,008.48	\$ 1,048.82	\$ 1,090.78	\$ 1,134.41	\$ 1,179.78	\$ 338,687	\$ 364,064	\$ 390,929	\$ 406,566	\$ 422,829	\$ 439,742
Delta Dental	D001	EE + CH *	315	11.30%	304	314	324	324	324	324	\$ 793.44	\$ 825.18	\$ 858.18	\$ 892.51	\$ 928.21	\$ 965.34	\$ 241,145	\$ 259,214	\$ 278,342	\$ 289,475	\$ 301,054	\$ 313,096
Delta Dental	D001	EE + Family *	928	33.30%	895	925	956	956	956	956	\$ 1,366.46	\$ 1,421.12	\$ 1,477.97	\$ 1,537.09	\$ 1,598.57	\$ 1,662.51	\$ 1,223,489	\$ 1,315,162	\$ 1,412,211	\$ 1,468,700	\$ 1,527,448	\$ 1,588,546
Total Delta			2,356	84.54%	2,273	2,349	2,426	2,426	2,426	2,426							\$ 2,122,674	\$ 2,281,721	\$ 2,450,096	\$ 2,548,100	\$ 2,650,024	\$ 2,756,025
Met Life Dental (Safeguard)																						
Met Life Dental (Safeguard)	D010	EE only *	127	4.56%	123	127	131	131	131	131	\$ 135.60	\$ 141.02	\$ 146.66	\$ 152.53	\$ 158.63	\$ 164.98	\$ 16,616	\$ 17,861	\$ 19,179	\$ 19,946	\$ 20,744	\$ 21,573
Met Life Dental (Safeguard)	D010	EE + SP *	34	1.22%	33	34	35	35	35	35	\$ 244.08	\$ 253.84	\$ 264.00	\$ 274.56	\$ 285.54	\$ 296.96	\$ 8,007	\$ 8,607	\$ 9,242	\$ 9,612	\$ 9,996	\$ 10,396
Met Life Dental (Safeguard)	D010	EE + CH *	21	0.75%	20	21	22	22	22	22	\$ 284.76	\$ 296.15	\$ 308.00	\$ 320.32	\$ 333.13	\$ 346.45	\$ 5,770	\$ 6,202	\$ 6,660	\$ 6,926	\$ 7,203	\$ 7,491
Met Life Dental (Safeguard)	D010	EE + Family *	52	1.87%	50	52	54	54	54	54	\$ 367.56	\$ 382.26	\$ 397.55	\$ 413.46	\$ 429.99	\$ 447.19	\$ 18,441	\$ 19,823	\$ 21,286	\$ 22,137	\$ 23,022	\$ 23,943
Total Safeguard			234	8.40%	226	233	241	241	241	241							\$ 48,833	\$ 52,492	\$ 56,366	\$ 58,620	\$ 60,965	\$ 63,404
Waived Coverage			192	6.89%	185	191	198	198	198	198	\$ 72.00	\$ 72.00	\$ 72.00	\$ 72.00	\$ 72.00	\$ 72.00	\$ 13,338	\$ 13,786	\$ 14,234	\$ 14,234	\$ 14,234	\$ 14,234
Employees Not Covered			5	0.18%	5	5	5	5	5	5												
Total Non Union Active			2,787	100.00%	2,689	2,779	2,870	2,870	2,870	2,870							\$ 2,184,846	\$ 2,348,000	\$ 2,520,695	\$ 2,620,954	\$ 2,725,223	\$ 2,833,662
Employees on Leave																						
Non Union																						
Delta																						
Delta Dental	D001	EE only *	11	22.92%	19	19	20	20	20	20	\$ 440.74	\$ 458.37	\$ 476.70	\$ 495.77	\$ 515.60	\$ 536.22	\$ 8,181	\$ 8,824	\$ 9,395	\$ 9,771	\$ 10,162	\$ 10,568
Delta Dental	D001	EE + SP *	8	16.67%	14	14	14	14	14	14	\$ 969.70	\$ 1,008.48	\$ 1,048.82	\$ 1,090.78	\$ 1,134.41	\$ 1,179.78	\$ 13,091	\$ 14,119	\$ 15,033	\$ 15,634	\$ 16,260	\$ 16,910
Delta Dental	D001	EE + CH *	6	12.50%	10	11	11	11	11	11	\$ 793.44	\$ 825.18	\$ 858.18	\$ 892.51	\$ 928.21	\$ 965.34	\$ 8,034	\$ 8,664	\$ 9,225	\$ 9,595	\$ 9,978	\$ 10,377
Delta Dental	D001	EE + Family *	16	33.33%	27	28	29	29	29	29	\$ 1,366.46	\$ 1,421.12	\$ 1,477.97	\$ 1,537.09	\$ 1,598.57	\$ 1,662.51	\$ 36,895	\$ 39,791	\$ 42,368	\$ 44,063	\$ 45,826	\$ 47,659
Total Delta			41	85.42%	69	72	73	73	73	73							\$ 66,200	\$ 71,398	\$ 76,022	\$ 79,063	\$ 82,225	\$ 85,514
Met Life Dental (Safeguard)																						
Met Life Dental (Safeguard)	D010	EE + Family *	2	4.17%	3	4	4	4	4	4	\$ 367.56	\$ 382.26	\$ 397.55	\$ 413.46	\$ 429.99	\$ 447.19	\$ 1,241	\$ 1,338	\$ 1,425	\$ 1,482	\$ 1,541	\$ 1,602
Total Safeguard			2	4.17%	3	4	4	4	4	4							\$ 1,241	\$ 1,338	\$ 1,425	\$ 1,482	\$ 1,541	\$ 1,602
Waived Coverage			5	10.42%	8	9	9	9	9	9	\$ 72.00	\$ 72.00	\$ 72.00	\$ 72.00	\$ 72.00	\$ 72.00	\$ 608	\$ 630	\$ 645	\$ 645	\$ 645	\$ 645
Total Non Union Leave			48	100.00%	81	84	86	86	86	86							\$ 68,048	\$ 73,366	\$ 78,092	\$ 81,189	\$ 84,411	\$ 87,762
Total Non Union			2,835		2,770	2,863	2,956	2,956	2,956	2,956							\$ 2,252,894	\$ 2,421,366	\$ 2,598,787	\$ 2,702,143	\$ 2,809,634	\$ 2,921,424
Union (SDG)																						
Delta																						
Delta Dental	D001	EE only *	364	24.04%	350	361	372	372	372	372	\$ 435.84	\$ 453.27	\$ 471.40	\$ 490.26	\$ 509.87	\$ 530.27	\$ 152,359	\$ 163,519	\$ 175,328	\$ 182,341	\$ 189,634	\$ 197,220
Delta Dental	D001	EE + SP *	204	13.47%	196	202	208	208	208	208	\$ 959.04	\$ 997.40	\$ 1,037.30	\$ 1,078.79	\$ 1,121.94	\$ 1,166.82	\$ 187,891	\$ 201,653	\$ 216,217	\$ 224,865	\$ 233,860	\$ 243,214
Delta Dental	D001	EE + CH *	161	10.63%	155	160	165	165	165	165	\$ 784.70	\$ 816.09	\$ 848.74	\$ 882.69	\$ 917.99	\$ 954.71	\$ 121,331	\$ 130,218	\$ 139,622	\$ 145,207	\$ 151,015	\$ 157,056
Delta Dental	D001	EE + Family *	601	39.70%	577	596	614	614	614	614	\$ 1,351.39	\$ 1,405.45	\$ 1,461.67	\$ 1,520.13	\$ 1,580.94	\$ 1,644.17	\$ 780,000	\$ 837,133	\$ 897,590	\$ 933,493	\$ 970,833	\$ 1,009,666
Total Delta			1,330	1	1,277	1,318	1,359	1,359	1,359	1,359							1,241,579	1,332,523	1,428,756	1,485,906	1,545,342	1,607,156

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

			(a) Participants								(b) Annual Employer Share of Premium						(a) x (b) = Total ER Premium																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Carrier / Type	Plan Code	Coverage Level	ADPR Jan-26	% of enroll Total	Participants						Projected						Projected																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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- * EE - employee
- * SP - spouse
- * CH - child (children)

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

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 3. VISION
Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION
Unit Measure:

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 3. VISION
Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION
Unit Measure:

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	353	259	214	272	252	0	0	0	0	0	0
NSE	0	0	0	0	0	281	302	324	336	349	363
Total	353	259	214	272	252	281	302	324	336	349	363
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 3. VISION
Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION
Unit Measure:

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	281	302	324	336	349	363	281	302	324	336	349	363
Total	0	0	0	0	0	0	281	302	324	336	349	363	281	302	324	336	349	363
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	281	281	0.0	0	1-Sided Adj
Explanation:	Vision Projection 2026						
2026 Total	0	0	281	281	0.0	0	
2027	0	0	302	302	0.0	0	1-Sided Adj
Explanation:	Vision Projection 2027						
2027 Total	0	0	302	302	0.0	0	
2028	0	0	324	324	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 3. VISION
Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION
Unit Measure:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: Vision Projection 2028							
2028 Total	0	0	324	324	0.0	0	
2029	0	0	336	336	0.0	0	1-Sided Adj
Explanation: Vision Projection 2029							
2029 Total	0	0	336	336	0.0	0	
2030	0	0	349	349	0.0	0	1-Sided Adj
Explanation: Vision Projection 2030							
2030 Total	0	0	349	349	0.0	0	
2031	0	0	363	363	0.0	0	1-Sided Adj
Explanation: Vision Projection 2031							
2031 Total	0	0	363	363	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 3. VISION
Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION
Unit Measure:

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	284	237	204	264	252
NSE	0	0	0	0	0
Total	284	237	204	264	252
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	284	237	204	264	252
NSE	0	0	0	0	0
Total	284	237	204	264	252
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 3. VISION
Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION
Unit Measure:

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	69	23	10	8	0
NSE	0	0	0	0	0
Total	69	23	10	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	353	259	214	272	252
NSE	0	0	0	0	0
Total	353	259	214	272	252
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 3. VISION
Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0.052	0.070
NSE	0	0	0	0	0
Total	0	0	0	0.052	0.070
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

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

Explanation: Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 3. VISION
Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.						
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.002

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Projected Vision Cost
For Years 2026-2031

ASSUMPTIONS							
		Enrollment		Projected			
		Jan-26	2026	2027	2028	2029	2030
1. Total headcount based on projections for 2026 plus estimated increases or decreases each year.		4,419	4,268	4,409	4,550	4,550	4,550
2. Projected adjusted non-represented actives headcount is as follows:		2,787	2,689	2,779	2,870	2,870	2,870
3. Projected adjusted represented actives headcount is as follows:		1,514	1,454	1,500	1,547	1,547	1,547
4. Projected adjusted non-represented headcount on leave eligible for coverage is as follows:		48	81	84	86	86	86
5. Projected adjusted represented headcount on leave eligible for coverage is as follows:		70	44	45	47	47	47
6. Participation is based on the enrollment for each plan or waived coverage, for active or on leave and represented status (union or non union), and coverage level as a percentage of the total enrollment as of January 2026 for the 2026-2031 forecast.							
7. "Annual Employer Share of Premium" (b) for 2026 reflect actual premiums net of employee contributions.							
8. Increases in medical premium "Annual Employer Share of Premium" (b) for 2027-2031 are based on the health care trend assumptions provided by WTW, a certified actuarial firm.			4.00%	4.00%	4.00%	4.00%	4.00%
9. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).							

		(a) Participants								(b) Annual Employer Share of Premium						(a) x (b) = Total ER Premium						
Carrier / Type	Plan Code	Coverage Level	ADPR Jan-26	% of enroll Total	Participants						Rates						Projected					
					2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Non Union-Active																						
VSP	V002	EE only *	1,030	36.96%	994	1,027	1,061	1,061	1,061	1,061	\$ 69.96	\$ 72.76	\$ 75.67	\$ 78.70	\$ 81.84	\$ 85.12	\$ 69,525	\$ 74,734	\$ 80,249	\$ 83,459	\$ 86,797	\$ 90,269
VSP	V002	EE + SP*	448	16.07%	432	447	461	461	461	461	\$ 69.96	\$ 72.76	\$ 75.67	\$ 78.70	\$ 81.84	\$ 85.12	\$ 30,240	\$ 32,506	\$ 34,904	\$ 36,301	\$ 37,753	\$ 39,263
VSP	V002	EE + CH*	306	10.98%	295	305	315	315	315	315	\$ 69.96	\$ 72.76	\$ 75.67	\$ 78.70	\$ 81.84	\$ 85.12	\$ 20,655	\$ 22,203	\$ 23,841	\$ 24,795	\$ 25,786	\$ 26,818
VSP	V002	EE + Family*	766	27.48%	739	764	789	789	789	789	\$ 69.96	\$ 72.76	\$ 75.67	\$ 78.70	\$ 81.84	\$ 85.12	\$ 51,705	\$ 55,579	\$ 59,680	\$ 62,068	\$ 64,550	\$ 67,132
Total VSP			2,550	91.50%	2,460	2,543	2,626	2,626	2,626	2,626							\$ 172,125	\$ 185,022	\$ 198,675	\$ 206,622	\$ 214,887	\$ 223,482
Waived Coverage			232	8.32%	224	231	239	239	239	239	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 5,372	\$ 5,553	\$ 5,733	\$ 5,733	\$ 5,733	\$ 5,733
Employees Not Covered			5	0.18%	5	5	5	5	5	5							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non Union Active			2,787	100.00%	2,689	2,779	2,870	2,870	2,870	2,870							\$ 177,497	\$ 190,574	\$ 204,408	\$ 212,355	\$ 220,620	\$ 229,216
Non Union-On Leave																						
VSP	V002	EE only *	11	22.92%	19	19	20	20	20	20	\$ 69.96	\$ 72.76	\$ 75.67	\$ 78.70	\$ 81.84	\$ 85.12	\$ 1,299	\$ 1,401	\$ 1,491	\$ 1,551	\$ 1,613	\$ 1,678
VSP	V002	EE + SP*	7	14.58%	12	12	13	13	13	13	\$ 69.96	\$ 72.76	\$ 75.67	\$ 78.70	\$ 81.84	\$ 85.12	\$ 826	\$ 891	\$ 949	\$ 987	\$ 1,026	\$ 1,068
VSP	V002	EE + CH*	7	14.58%	12	12	13	13	13	13	\$ 69.96	\$ 72.76	\$ 75.67	\$ 78.70	\$ 81.84	\$ 85.12	\$ 826	\$ 891	\$ 949	\$ 987	\$ 1,026	\$ 1,068
VSP	V002	EE + Family*	12	25.00%	20	21	22	22	22	22	\$ 69.96	\$ 72.76	\$ 75.67	\$ 78.70	\$ 81.84	\$ 85.12	\$ 1,417	\$ 1,528	\$ 1,627	\$ 1,692	\$ 1,760	\$ 1,830
Total VSP			37	77.08%	62	65	66	66	66	66							\$ 4,368	\$ 4,711	\$ 5,016	\$ 5,217	\$ 5,426	\$ 5,643
Waived Coverage			11	22.92%	19	19	20	20	20	20	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 446	\$ 462	\$ 473	\$ 473	\$ 473	\$ 473
Total Non Union Leave			48	100.00%	81	84	86	86	86	86							4,814	5,173	5,489	5,690	5,899	6,116
Total Non Union			2,835		2,770	2,863	2,956	2,956	2,956	2,956							\$ 182,311	\$ 195,748	\$ 209,897	\$ 218,045	\$ 226,519	\$ 235,331
Union-Active																						
VSP	V002	EE only *	461	30.45%	442	456	470	470	470	470	\$ 69.96	\$ 72.76	\$ 75.67	\$ 78.70	\$ 81.84	\$ 85.12	\$ 30,903	\$ 33,169	\$ 35,567	\$ 36,990	\$ 38,469	\$ 40,008
VSP	V002	EE + SP*	224	14.80%	215	222	229	229	229	229	\$ 69.96	\$ 72.76	\$ 75.67	\$ 78.70	\$ 81.84	\$ 85.12	\$ 15,050	\$ 16,152	\$ 17,319	\$ 18,012	\$ 18,732	\$ 19,481
VSP	V002	EE + CH*	167	11.03%	160	166	171	171	171	171	\$ 69.96	\$ 72.76	\$ 75.67	\$ 78.70	\$ 81.84	\$ 85.12	\$ 11,220	\$ 12,042	\$ 12,912	\$ 13,428	\$ 13,965	\$ 14,524
VSP	V002	EE + Family*	541	35.73%	520	536	553	553	553	553	\$ 69.96	\$ 72.76	\$ 75.67	\$ 78.70	\$ 81.84	\$ 85.12	\$ 36,348	\$ 39,011	\$ 41,828	\$ 43,501	\$ 45,241	\$ 47,051
Total VSP			1,393	92.01%	1,338	1,381	1,423	1,423	1,423	1,423							\$ 93,522	\$ 100,375	\$ 107,626	\$ 111,931	\$ 116,408	\$ 121,065
Waived Coverage			121	7.99%	116	120	124	124	124	124	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 2,789	\$ 2,878	\$ 2,967	\$ 2,967	\$ 2,967	\$ 2,967
Total Union-Active			1,514	100.00%	1,454	1,500	1,547	1,547	1,547	1,547							\$ 96,311	\$ 103,253	\$ 110,593	\$ 114,898	\$ 119,376	\$ 124,032
Union-On Leave																						
VSP	V002	EE only *	15	21.43%	9	10	10	10	10	10	\$ 69.96	\$ 72.76	\$ 75.67	\$ 78.70	\$ 81.84	\$ 85.12	\$ 660	\$ 702	\$ 762	\$ 793	\$ 824	\$ 857
VSP	V002	EE + SP*	8	11.43%	5	5	5	5	5	5	\$ 69.96	\$ 72.76	\$ 75.67	\$ 78.70	\$ 81.84	\$ 85.12	\$ 352	\$ 374	\$ 406	\$ 423	\$ 440	\$ 457
VSP	V002	EE + CH*	9	12.86%	6	6	6	6	6	6	\$ 69.96	\$ 72.76	\$ 75.67	\$ 78.70	\$ 81.84	\$ 85.12	\$ 396	\$ 421	\$ 457	\$ 476	\$ 495	\$ 514
VSP	V002	EE + Family*	30	42.86%	19	19	20	20	20	20	\$ 69.96	\$ 72.76	\$ 75.67	\$ 78.70	\$ 81.84	\$ 85.12	\$ 1,319	\$ 1,403	\$ 1,524	\$ 1,585	\$ 1,649	\$ 1,715
Total VSP			62	88.57%	39	40	42	42	42	42							\$ 2,726	\$ 2,900	\$ 3,150	\$ 3,276	\$ 3,407	\$ 3,543
Waived Coverage			8	11.43%	5	5	5	5	5	5	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 121	\$ 123	\$ 129	\$ 129	\$ 129	\$ 129
Total Union Leave			70	100.00%	44	45	47	47	47	47							\$ 2,847	\$ 3,023	\$ 3,279	\$ 3,405	\$ 3,536	\$ 3,672
Total Union			1,584		1,498	1,545	1,594	1,594	1,594	1,594							\$ 99,158	\$ 106,276	\$ 113,872	\$ 118,303	\$ 122,912	\$ 127,704
Grand Total			4,419		4,268	4,409	4,550	4,550	4,550	4,550							\$ 281,469	\$ 302,024	\$ 323,770	\$ 336,348	\$ 349,430	\$ 363,035

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

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

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub 4. WELLNESS
Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS
Unit Measure:

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS
Unit Measure:

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	585	550	761	804	548	0	0	0	0	0	0
NSE	0	0	0	0	0	1,301	1,282	1,298	1,321	1,339	1,358
Total	585	550	761	804	548	1,301	1,282	1,298	1,321	1,339	1,358
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS
Unit Measure:

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	1,301	1,282	1,298	1,321	1,339	1,358	1,301	1,282	1,298	1,321	1,339	1,358
Total	0	0	0	0	0	0	1,301	1,282	1,298	1,321	1,339	1,358	1,301	1,282	1,298	1,321	1,339	1,358
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	1,301	1,301	0.0	0	1-Sided Adj
Explanation:	Wellness Projection 2026						
2026 Total	0	0	1,301	1,301	0.0	0	
2027	0	0	1,282	1,282	0.0	0	1-Sided Adj
Explanation:	Wellness Projection 2027						
2027 Total	0	0	1,282	1,282	0.0	0	
2028	0	0	1,298	1,298	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS
Unit Measure:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: Wellness Projection 2028							
2028 Total	0	0	1,298	1,298	0.0	0	
2029	0	0	1,321	1,321	0.0	0	1-Sided Adj
Explanation: Wellness Projection 2029							
2029 Total	0	0	1,321	1,321	0.0	0	
2030	0	0	1,339	1,339	0.0	0	1-Sided Adj
Explanation: Wellness Projection 2030							
2030 Total	0	0	1,339	1,339	0.0	0	
2031	0	0	1,358	1,358	0.0	0	1-Sided Adj
Explanation: WellnessProjection 2031							
2031 Total	0	0	1,358	1,358	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS
Unit Measure:

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	748	806	929	815	677
NSE	0	0	0	0	0
Total	748	806	929	815	677
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-277	-304	-204	-34	-130
NSE	0	0	0	0	0
Total	-277	-304	-204	-34	-130
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	471	502	725	781	548
NSE	0	0	0	0	0
Total	471	502	725	781	548
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS
Unit Measure:

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	114	48	36	23	0
NSE	0	0	0	0	0
Total	114	48	36	23	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	585	550	761	804	548
NSE	0	0	0	0	0
Total	585	550	761	804	548
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	-277	-304	-204	-34	-130
NSE	0	0	0	0	0
Total	-277	-304	-204	-34	-130
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-151	0	0.0	0	CCTR Transf To 2100-0360.002
Explanation: Adjust to transfer costs related to Emergency Care to correct workpaper.						
2021	0	-117	0	0.0	0	1-Sided Adj
Explanation: 1-sided adjustment to remove Ayco advisory costs.						
2021	0	-10	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2021 Total	0	-277	0	0.0	0	
2022	0	-164	0	0.0	0	CCTR Transf To 2100-0360.002
Explanation: Adjustment to transfer costs related to Emergency Care to correct workpaper.						
2022	0	-132	0	0.0	0	1-Sided Adj
Explanation: 1-sided adjustment to remove Ayco advisory costs.						
2022	0	-8	0	0.0	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2022 Total	0	-304	0	0.0	0	
2023	0	-162	0	0.0	0	CCTR Transf To 2100-0360.002
Explanation: Adjustment to transfer Emergency Care costs to correct workpaper.						
2023	0	-42	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2023 Total	0	-204	0	0.0	0	
2024	0	111	0	0.0	0	CCTR Transf From 2100-0360.000
Explanation: Adjustment to transfer costs related to the Wellness group to the correct workpaper 1PB000.003.						
2024	0	-148	0	0.0	0	CCTR Transf To 2100-3506.000
Explanation: Adjustment to transfer vendor costs to the Safety & Culture witness area where the activity resides.						
2024	0	3	0	0.0	0	1-Sided Adj
Explanation: Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.						
2024 Total	0	-34	0	0.0	0	
2025	0	-2	0	0.0	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2025	0	-54	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 4. WELLNESS
Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: 1-sided adjustment to remove Ayco advisory costs.						
2025	0	4	0	0.0	0	1-Sided Adj
Explanation: Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.						
2025	0	-78	0	0.0	0	CCTR Transf To 2100-3505.000
Explanation: Adjustment to transfer costs related to invoice from The Select Group to correct witness area.						
2025 Total	0	-130	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.003

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Wellness and Emergency Care Projection
For Years 2026-2031

ASSUMPTIONS						
1. Most costs below are projected based on underlying assumptions for each item labeled below. Costs for 2026 - 2031 reflect increases for non labor inflation and projected changes in headcount.						
	2026	2027	2028	2029	2030	2031
2. Non labor inflation for 2026-2031 are as follows:	1.94%	1.26%	1.36%	1.54%	1.87%	2.02%
3. Emergency care is estimated in increase as follows:	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
4. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						

	Projected					
	2026	2027	2028	2029	2030	2031
Wellness Calendars (1 per employee)	16,500	20,000	21,000	22,500	22,920	23,383
Monthly Wellness Newsletter & e-Library	7,500	7,500	8,000	8,138	8,290	8,458
Literature/Brochures, Printed Materials & Graphics (Health Fairs, Safety SD, events)	7,500	7,500	7,750	7,884	8,031	8,193
WELCOA Membership (Wellness Council of America) for Wellness best practices and training/educational resources	650	650	700	712	725	740
Health Fairs & Safety Stand Down Events:						
Wellness Presentations	36,500	37,000	37,000	37,639	38,342	39,117
Chair Massage	33,000	33,000	33,500	34,079	34,715	35,417
Safety Stand Downs	8,000	8,000	8,500	8,647	8,808	8,986
Health & Wellness Fair	40,500	41,000	41,500	42,217	43,005	43,874
Annual SDGE Safety Congress	5,500	6,000	6,500	6,612	6,736	6,872
Trainings/Conferences	6,000	6,000	6,500	6,612	6,736	6,872
Clothing Allowance	500	500	500	509	518	529
Wellness/Mother's Rooms	6,000	13,000	6,000	6,104	6,218	6,343
Flu Shots	49,957	51,056	51,868	53,009	53,998	55,090
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings	16,500	16,500	17,000	17,294	17,616	17,973
OnSite Exercise Classes						
CPEast Fitness Studio - OnSite Fitness Classes	74,260	51,000	52,500	52,500	53,480	54,561
CPEast Fitness Studio - OnSite Yoga Classes	61,240	37,500	38,000	38,657	39,378	40,174
CPEast Studio Class Equipment	1,300	1,300	1,400	1,424	1,451	1,480
Occupational Health Nurses (includes regular hours plus medical supplies)	407,663	414,325	420,821	428,093	436,081	444,899
Incentive prizes/giveaways/misc. prog. Expenses \$10 per employee	26,000	26,000	27,500	27,975	28,497	29,073
EOC Wellness Services Support (stress-reducing materials & services)	8,200	8,400	8,400	8,545	8,705	8,881
Other-Misc	5,400	5,500	5,600	5,697	5,803	5,920
Weight Watchers	15,647	15,899	16,152	16,431	16,738	17,076
Wellness Event Catering (healthy snacks, refreshments, etc.)	4,500	4,500	5,000	5,086	5,181	5,286
Wellness Initiatives						
General Wellbeing: events, benefits/programs, communications, website/platform/app	356,705	362,455	368,219	374,582	374,582	374,582
Goldman Sachs Financial wellness coaching	105,747	107,083	108,540	110,209	112,265	114,535
	1,301,269	1,281,668	1,298,450	1,321,155	1,338,818	1,358,315
Emergency Dependent & Back-up Care	200,000	202,528	205,282	208,440	212,329	216,622
Total Wellness Budget	1,501,269	1,484,196	1,503,732	1,529,595	1,551,147	1,574,938

Beginning of Workpaper

1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub 5. EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Unit Measure: N/A

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub 5. EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Unit Measure: N/A

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	206	352	649	755	508	0	0	0	0	0	0
NSE	0	0	0	0	0	90	93	96	101	107	113
Total	206	352	649	755	508	90	93	96	101	107	113
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 5. EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	90	93	96	101	107	113	90	93	96	101	107	113
Total	0	0	0	0	0	0	90	93	96	101	107	113	90	93	96	101	107	113
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	90	90	0.0	0	1-Sided Adj
Explanation:	EAP Projection 2026						
2026 Total	0	0	90	90	0.0	0	
2027	0	0	93	93	0.0	0	1-Sided Adj
Explanation:	EAP Projection 2027						
2027 Total	0	0	93	93	0.0	0	
2028	0	0	96	96	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 5. EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: EAP Projection 2028							
2028 Total	0	0	96	96	0.0	0	
2029	0	0	101	101	0.0	0	1-Sided Adj
Explanation: EAP Projection 2029							
2029 Total	0	0	101	101	0.0	0	
2030	0	0	107	107	0.0	0	1-Sided Adj
Explanation: EAP Projection 2030							
2030 Total	0	0	107	107	0.0	0	
2031	0	0	113	113	0.0	0	1-Sided Adj
Explanation: EAP Projection 2031							
2031 Total	0	0	113	113	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 5. EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	166	78	8	0	0
NSE	0	0	0	0	0
Total	166	78	8	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	243	610	732	508
NSE	0	0	0	0	0
Total	0	243	610	732	508
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	166	321	618	733	508
NSE	0	0	0	0	0
Total	166	321	618	733	508
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 5. EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	40	31	31	22	0
NSE	0	0	0	0	0
Total	40	31	31	22	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	206	352	649	755	508
NSE	0	0	0	0	0
Total	206	352	649	755	508
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 5. EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	243	610	732	508
NSE	0	0	0	0	0
Total	0	243	610	732	508
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	0	0	0.0	0	
2022	0	243	0	0.0	0	1-Sided Adj

Explanation: Adjustment to transfer costs related to EAP settlements to correct workpaper.

2022 Total	0	243	0	0.0	0	
2023	0	610	0	0.0	0	1-Sided Adj

Explanation: Adjustment to transfer costs related to EAP settlements to correct workpaper.

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: B. Health Benefits
Category-Sub: 5. EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Unit Measure: N/A

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	0	610	0	0.0	0	
2024	0	732	0	0.0	0	1-Sided Adj
Explanation: Adjustment to transfer costs related to EAP settlements to correct workpaper.						
2024 Total	0	732	0	0.0	0	
2025	0	508	0	0.0	0	1-Sided Adj
Explanation: 1-sided adjustment to move EAP charges related to Lyra from Non-GRC in Medical workpaper to EAP workpaper 1PB000.004.						
2025 Total	0	508	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.004

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Employee Assistance Program (EAP)
For Years 2026-2031

ASSUMPTIONS						
1. Projected benefit fees are based on projected enrollment in EAP.						
2. Projected enrollment based on actual enrollment as of 2025 indexed for changes in headcount.						
3. Projected headcount and percentage increase are as follows:						
	2026	2027	2028	2029	2030	2031
Employee Headcount						
Active	4,143	4,280	4,417	4,417	4,417	4,417
Leaves	125	129	133	133	133	133
Covered Employees	4,268	4,409	4,550	4,550	4,550	4,550
Increase/(Decrease)	-3.79%	3.30%	3.19%	0.00%	0.00%	0.00%
4. EAP benefit fees for 2026 was provided by Benefits group; rates are indexed by medical inflation starting in 2029 health care trend rates based on assumptions provided by WTW.						
5. Projected increase in medical premiums for 2026-2031 are as follows:	6.75%	6.50%	6.25%	6.00%	5.75%	5.25%
6. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						

	Projected					
	2026	2027	2028	2029	2030	2031
EAP Expense Projection						
# Estimated Covered Employees	4,268	4,409	4,550	4,550	4,550	4,550
<i>Annual EAP Fee Per Covered Employee</i>	\$ 21.00	\$ 21.00	\$ 21.00	\$ 22.26	\$ 23.54	\$ 24.78
Projected EAP Fees	\$ 89,628	\$ 92,585	\$ 95,541	\$ 101,274	\$ 107,097	\$ 112,720

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

Summary for Category: C. Welfare Benefits

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0
Non-Labor	715	0	0	0	0	0	0
NSE	0	691	736	782	804	827	851
Total	715	691	736	782	804	827	851
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1PB000.006 WELFARE BENEFITS-AD&D INSURANCE

Labor	0	0	0	0	0	0	0
Non-Labor	136	0	0	0	0	0	0
NSE	0	135	144	154	158	163	167
Total	136	135	144	154	158	163	167
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure:

Units	0	0	0	0	0	0	0
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1PB000.007 WELFARE BENEFITS - BUSINESS TRAVEL INS

Labor	0	0	0	0	0	0	0
Non-Labor	24	0	0	0	0	0	0
NSE	0	24	24	24	25	25	26
Total	24	24	24	24	25	25	26
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure: N/A

Units	0	0	0	0	0	0	0
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Note: Totals may include rounding differences.

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

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
1PB000.008 WELFARE BENEFITS-LIFE INSURANCE							
Labor	0	0	0	0	0	0	0
Non-Labor	555	0	0	0	0	0	0
NSE	0	532	568	604	621	639	658
Total	555	532	568	604	621	639	658
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

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

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

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

n/a

Note: Totals may include rounding differences.

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

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	138	130	128	131	136	0	0	0	0	0	0
NSE	0	0	0	0	0	135	144	154	158	163	167
Total	138	130	128	131	136	135	144	154	158	163	167
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

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

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	135	144	154	158	163	167	135	144	154	158	163	167
Total	0	0	0	0	0	0	135	144	154	158	163	167	135	144	154	158	163	167
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	135	135	0.0	0	1-Sided Adj
Explanation: AD&D Insurance Projection 2026							
2026 Total	0	0	135	135	0.0	0	
2027	0	0	144	144	0.0	0	1-Sided Adj
Explanation: AD&D Insurance Projection 2027							
2027 Total	0	0	144	144	0.0	0	
2028	0	0	154	154	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

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

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: AD&D Insurance Projection 2028							
2028 Total	0	0	154	154	0.0	0	
2029	0	0	158	158	0.0	0	1-Sided Adj
Explanation: AD&D Insurance Projection 2029							
2029 Total	0	0	158	158	0.0	0	
2030	0	0	163	163	0.0	0	1-Sided Adj
Explanation: AD&D Insurance Projection 2030							
2030 Total	0	0	163	163	0.0	0	
2031	0	0	167	167	0.0	0	1-Sided Adj
Explanation: AD&D Insurance Projection 2031							
2031 Total	0	0	167	167	0.0	0	

Note: Totals may include rounding differences.

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

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	111	119	122	127	136
NSE	0	0	0	0	0
Total	111	119	122	127	136
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	111	119	122	127	136
NSE	0	0	0	0	0
Total	111	119	122	127	136
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

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

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	27	11	6	4	0
NSE	0	0	0	0	0
Total	27	11	6	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	138	130	128	131	136
NSE	0	0	0	0	0
Total	138	130	128	131	136
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0.042	0.069
NSE	0	0	0	0	0
Total	0	0	0	0.042	0.069
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

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

Explanation: Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.

Note: Totals may include rounding differences.

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.						
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.006

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
AD&D Forecast
For Years 2026-2031

ASSUMPTIONS						
1. AD&D Insurance costs are projected based on estimated coverage amounts in effect for 2026-2031 and premium rate in effect for 2026.						
2. Coverage amount for 2026-2031 is projected based on coverage in effect as of January 2026 and is indexed by labor inflation and changes in headcount.						
3. Labor Inflation is as follows:						
	2026	2027	2028	2029	2030	2031
	3.47%	3.24%	3.05%	2.92%	2.87%	2.90%
4. Projected headcount and percentage increase are as follows:						
	2026	2027	2028	2029	2030	2031
Headcount	4,143	4,280	4,417	4,417	4,417	4,417
Increase/(Decrease) to Prior Year	-4.03%	3.30%	3.20%	0.00%	0.00%	0.00%
5. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						

	Actual	Projected					
	Jan-26	2026	2027	2028	2029	2030	2031
Amount of Salary per January 2026	873,744,700	\$ 867,624,662	\$ 925,310,732	\$ 984,009,778	\$ 1,012,742,863	\$ 1,041,808,584	\$ 1,072,021,033
Premium per \$1,000 of coverage:		\$ 0.156	\$ 0.156	\$ 0.156	\$ 0.156	\$ 0.156	\$ 0.156
Annual Premium		\$ 135,349	\$ 144,348	\$ 153,506	\$ 157,988	\$ 162,522	\$ 167,235

Beginning of Workpaper

1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub 2. BUSINESS TRAVEL INSURANCE
Workpaper: 1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS
Unit Measure: N/A

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub 2. BUSINESS TRAVEL INSURANCE
Workpaper: 1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS
Unit Measure: N/A

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	62	0	26	49	24	0	0	0	0	0	0
NSE	0	0	0	0	0	24	24	24	25	25	26
Total	62	0	26	49	24	24	24	24	25	25	26
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 2. BUSINESS TRAVEL INSURANCE
Workpaper: 1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	24	24	24	25	25	26	24	24	24	25	25	26
Total	0	0	0	0	0	0	24	24	24	25	25	26	24	24	24	25	25	26
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	24	24	0.0	0	1-Sided Adj
Explanation: Business Travel Insurance Projection 2026							
2026 Total	0	0	24	24	0.0	0	
2027	0	0	24	24	0.0	0	1-Sided Adj
Explanation: Business Travel Insurance Projection 2027							
2027 Total	0	0	24	24	0.0	0	
2028	0	0	24	24	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 2. BUSINESS TRAVEL INSURANCE
Workpaper: 1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: Business Travel Insurance Projection 2028							
2028 Total	0	0	24	24	0.0	0	
2029	0	0	25	25	0.0	0	1-Sided Adj
Explanation: Business Travel Insurance Projection 2029							
2029 Total	0	0	25	25	0.0	0	
2030	0	0	25	25	0.0	0	1-Sided Adj
Explanation: Business Travel Insurance Projection 2030							
2030 Total	0	0	25	25	0.0	0	
2031	0	0	26	26	0.0	0	1-Sided Adj
Explanation: Business Travel Insurance Projection 2031							
2031 Total	0	0	26	26	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 2. BUSINESS TRAVEL INSURANCE
Workpaper: 1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	50	0	25	48	24
NSE	0	0	0	0	0
Total	50	0	25	48	24
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	50	0	25	48	24
NSE	0	0	0	0	0
Total	50	0	25	48	24
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 2. BUSINESS TRAVEL INSURANCE
Workpaper: 1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	12	0	1	1	0
NSE	0	0	0	0	0
Total	12	0	1	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	62	0	26	49	24
NSE	0	0	0	0	0
Total	62	0	26	49	24
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 2. BUSINESS TRAVEL INSURANCE
Workpaper: 1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS
Unit Measure: N/A

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.007

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Business Travel Projection
For Years 2026-2031

ASSUMPTIONS						
1. Business Travel Insurance projection calculated based on the 2026 premium indexed by non-labor inflation and allocating the cost to each business unit based on headcount.						
2. Non labor inflation for each year are as follows:						
	2026	2027	2028	2029	2030	2031
	1.94%	1.26%	1.36%	1.54%	1.87%	2.02%
3. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						

	Actual	Projected					
	2025	2026	2027	2028	2029	2030	2031
SDG&E Premium Allocation	\$ 24,206	\$ 24,018	\$ 24,123	\$ 24,266	\$ 24,639	\$ 25,098	\$ 25,606
Consolidated Premium	\$ 72,623	\$ 72,623	\$ 73,541	\$ 74,541	\$ 75,688	\$ 77,100	\$ 78,659
Headcount by Business Unit							
SoCalGas		7,217	7,600	7,984	7,984	7,984	7,984
SDG&E		4,143	4,280	4,417	4,417	4,417	4,417
Sempra		372	372	372	372	372	372
Sempra Services Corporation		795	795	795	795	795	795
Totals		12,527	13,047	13,567	13,567	13,567	13,567
SDGE % of HC		33.07%	32.80%	32.55%	32.55%	32.55%	32.55%
Allocation by Business Unit							
SoCalGas		41,839	42,840	43,864	44,539	45,370	46,287
SDG&E		24,018	24,123	24,266	24,639	25,098	25,606
Sempra		2,157	2,097	2,044	2,075	2,114	2,157
Sempra Services Corporation		4,609	4,481	4,368	4,435	4,518	4,609
Totals		\$ 72,623	\$ 73,541	\$ 74,541	\$ 75,688	\$ 77,100	\$ 78,659

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

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 3. LIFE INSURANCE
Workpaper: 1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE
Unit Measure:

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 3. LIFE INSURANCE
Workpaper: 1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE
Unit Measure:

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	568	519	534	551	555	0	0	0	0	0	0
NSE	0	0	0	0	0	532	568	604	621	639	658
Total	568	519	534	551	555	532	568	604	621	639	658
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 3. LIFE INSURANCE
Workpaper: 1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE
Unit Measure:

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	532	568	604	621	639	658	532	568	604	621	639	658
Total	0	0	0	0	0	0	532	568	604	621	639	658	532	568	604	621	639	658
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	532	532	0.0	0	1-Sided Adj
Explanation: Life Insurance Projection 2026							
2026 Total	0	0	532	532	0.0	0	
2027	0	0	568	568	0.0	0	1-Sided Adj
Explanation: Life Insurance Projection 2027							
2027 Total	0	0	568	568	0.0	0	
2028	0	0	604	604	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 3. LIFE INSURANCE
Workpaper: 1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE
Unit Measure:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: Life Insurance Projection 2028							
2028 Total	0	0	604	604	0.0	0	
2029	0	0	621	621	0.0	0	1-Sided Adj
Explanation: Life Insurance Projection 2029							
2029 Total	0	0	621	621	0.0	0	
2030	0	0	639	639	0.0	0	1-Sided Adj
Explanation: Life Insurance Projection 2030							
2030 Total	0	0	639	639	0.0	0	
2031	0	0	658	658	0.0	0	1-Sided Adj
Explanation: Life Insurance Projection 2031							
2031 Total	0	0	658	658	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 3. LIFE INSURANCE
Workpaper: 1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE
Unit Measure:

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	457	474	509	535	554
NSE	0	0	0	0	0
Total	457	474	509	535	554
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	457	474	509	535	555
NSE	0	0	0	0	0
Total	457	474	509	535	555
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 3. LIFE INSURANCE
Workpaper: 1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE
Unit Measure:

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	111	45	25	16	0
NSE	0	0	0	0	0
Total	111	45	25	16	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	568	519	534	551	555
NSE	0	0	0	0	0
Total	568	519	534	551	555
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 3. LIFE INSURANCE
Workpaper: 1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0.214	0.353
NSE	0	0	0	0	0
Total	0	0	0	0.214	0.353
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

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

Explanation: Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: C. Welfare Benefits
Category-Sub: 3. LIFE INSURANCE
Workpaper: 1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.						
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.008

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Life Insurance Forecast
6 year plan 2026-2031

ASSUMPTIONS							
1. Life Insurance costs are projected based on estimated coverage amounts in effect for 2026-2031 and premium rate in effect for 2026.							
2. Coverage amount for 2026 is estimated based on coverage in effect as of January 2026 and is indexed by changes in headcount and labor inflation.							
3. Labor Inflation is as follows:							
	2025	2026	2027	2028	2029	2030	2031
	3.74%	3.47%	3.24%	3.05%	2.92%	2.87%	2.90%
4. Projected headcount and percentage increase are as follows:							
	2026	2027	2028	2029	2030	2031	
Headcount	4,268	4,409	4,550	4,550	4,550	4,550	
Headcount % Change	-3.79%	3.30%	3.19%	0.00%	0.00%	0.00%	
Headcount % Change - Union	-5.31%	3.17%	3.14%	0.00%	0.00%	0.00%	
Headcount % Change - Non Union	-3.13%	3.39%	3.24%	0.00%	0.00%	0.00%	
5. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).							

	Actual	Projected					
	2025	2026	2027	2028	2029	2030	2031
Premium							
Union		\$ 148,548	\$ 158,222	\$ 168,163	\$ 173,074	\$ 178,041	\$183,204
Non-Union		383,046	\$ 408,855	\$ 434,984	\$ 447,686	\$ 460,535	\$473,890
Basic coverage credit	\$ 653	675	697	719	740	761	783
Total Annual Premium		\$ 532,270	\$ 567,775	\$ 603,866	\$ 621,499	\$ 639,336	\$ 657,877

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

Summary for Category: D. Retirement Plans

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0
Non-Labor	24,565	0	0	0	0	0	0
NSE	0	23,583	25,093	26,596	27,118	28,077	28,704
Total	24,565	23,583	25,093	26,596	27,118	28,077	28,704
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1PB000.009 RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Labor	0	0	0	0	0	0	0
Non-Labor	21,487	0	0	0	0	0	0
NSE	0	21,184	22,594	24,028	24,730	25,440	26,177
Total	21,487	21,184	22,594	24,028	24,730	25,440	26,177
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure: N/A

Units	0	0	0	0	0	0	0
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1PB000.010 RETIREMENT BENEFITS-NQ SAVINGS PLAN

Labor	0	0	0	0	0	0	0
Non-Labor	289	0	0	0	0	0	0
NSE	0	299	309	318	328	337	347
Total	289	299	309	318	328	337	347
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure: N/A

Units	0	0	0	0	0	0	0
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Note: Totals may include rounding differences.

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

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
1PB000.011 RETIREMENT BENEFITS - SUPPLEMENTAL PENSION							
Labor	0	0	0	0	0	0	0
Non-Labor	2,789	0	0	0	0	0	0
NSE	0	2,100	2,190	2,250	2,060	2,300	2,180
Total	2,789	2,100	2,190	2,250	2,060	2,300	2,180
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper

1PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

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

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

n/a

Note: Totals may include rounding differences.

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

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	22,994	20,072	20,952	22,228	21,487	0	0	0	0	0	0
NSE	0	0	0	0	0	21,184	22,594	24,028	24,730	25,440	26,177
Total	22,994	20,072	20,952	22,228	21,487	21,184	22,594	24,028	24,730	25,440	26,177
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

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

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	21,184	22,594	24,028	24,730	25,440	26,177	21,184	22,594	24,028	24,730	25,440	26,177
Total	0	0	0	0	0	0	21,184	22,594	24,028	24,730	25,440	26,177	21,184	22,594	24,028	24,730	25,440	26,177
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	21,541	21,541	0.0	0	1-Sided Adj
Explanation:	Retirement Savings Plan Projection 2026						
2026	0	0	-357	-357	0.0	0	1-Sided Adj
Explanation:	Adjustment derived from ICP update						
2026 Total	0	0	21,184	21,184	0.0	0	
2027	0	0	22,975	22,975	0.0	0	1-Sided Adj
Explanation:	Retirement Savings Plan Projection 2027						

Note: Totals may include rounding differences.

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

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2027	0	0	-381	-381	0.0	0	1-Sided Adj
Explanation: Adjustment derived from ICP update							
2027 Total	0	0	22,594	22,594	0.0	0	
2028	0	0	24,434	24,434	0.0	0	1-Sided Adj
Explanation: Retirement Savings Plan Projection 2028							
2028	0	0	-406	-406	0.0	0	1-Sided Adj
Explanation: Adjustment derived from ICP update							
2028 Total	0	0	24,028	24,028	0.0	0	
2029	0	0	25,147	25,147	0.0	0	1-Sided Adj
Explanation: Retirement Savings Plan Projection 2029							
2029	0	0	-417	-417	0.0	0	1-Sided Adj
Explanation: Adjustment derived from ICP update							
2029 Total	0	0	24,730	24,730	0.0	0	
2030	0	0	25,869	25,869	0.0	0	1-Sided Adj
Explanation: Retirement Savings Plan Projection 2030							
2030	0	0	-429	-429	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

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

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: Adjustment derived from ICP update							
2030 Total	0	0	25,440	25,440	0.0	0	
2031	0	0	26,619	26,619	0.0	0	1-Sided Adj
Explanation: Retirement Savings Plan Projection 2031							
2031	0	0	-442	-442	0.0	0	1-Sided Adj
Explanation: Adjustment derived from ICP update							
2031 Total	0	0	26,177	26,177	0.0	0	

Note: Totals may include rounding differences.

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

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	18,497	18,318	19,958	21,576	21,375
NSE	0	0	0	0	0
Total	18,497	18,318	19,958	21,576	21,375
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	-2	6	113
NSE	0	0	0	0	0
Total	0	0	-2	6	113
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	18,497	18,318	19,956	21,583	21,487
NSE	0	0	0	0	0
Total	18,497	18,318	19,956	21,583	21,487
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

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

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	4,496	1,754	995	646	0
NSE	0	0	0	0	0
Total	4,496	1,754	995	646	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	22,994	20,072	20,952	22,228	21,487
NSE	0	0	0	0	0
Total	22,994	20,072	20,952	22,228	21,487
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	-2	6	113
NSE	0	0	0	0	0
Total	0	0	-2	6	113
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	0	0	0.0	0	
2022 Total	0	0	0	0.0	0	
2023	0	-2	0	0.0	0	CCTR Transf To 2100-0360.000
2023 Total	0	-2	0	0.0	0	
2024	0	2	0	0.0	0	1-Sided Adj

Explanation: Adjustment to transfer costs related to mailing to the correct workpaper 1PB000.014.

Note: Totals may include rounding differences.

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to exclude miscellaneous credit related to interface posting from GRC costs.						
2024	0	5	0	0.0	0	1-Sided Adj
Explanation: Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.						
2024 Total	0	6	0	0.0	0	
2025	0	13	0	0.0	0	1-Sided Adj
Explanation: Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.						
2025	0	100	0	0.0	0	1-Sided Adj
Explanation: Adjustment to true-up for actual ICP match paid in 2025 which was related to 2024 ICP.						
2025 Total	0	113	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.009

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Retirement Savings Plan (RSP) Projection
For Years 2026-2031

ASSUMPTIONS						
Overall Summary						
RSP projection is the sum of two costs, the company match on employee contributions for bi-weekly payrolls and company match for ICP payment.						
Assumptions for Company Match for Bi-Weekly Payrolls						
1. Company match on employee contributions based on 2025 actuals, adjusted for estimated Compensation Modernization change						
2. Projected total headcount and percentage change are as follows:						
	2026	2027	2028	2029	2030	2031
Total Headcount	4,143	4,280	4,417	4,417	4,417	4,417
Increase/(Decrease) to Prior Year	-4.03%	3.30%	3.20%	0.00%	0.00%	0.00%
3. Labor Inflation for 2026-2031 are as follows:						
	3.47%	3.24%	3.05%	2.92%	2.87%	2.90%
Assumptions for Company Match for ICP						
1. ICP company match for 2026 based on payment in 2025 adjusted for estimated Compensation Modernization change						
2. ICP company match is indexed by labor inflation and changes in non-represented headcount.						
3. Projected non-represented headcount and percentage change are as follows:						
	2026	2027	2028	2029	2030	2031
Non Represented Headcount	2,689	2,779	2,870	2,870	2,870	2,870
Increase/(Decrease) to Prior Year	-4.14%	3.36%	3.25%	0.00%	0.00%	0.00%
4. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						

	Actual	Projected					
	2025	2026	2027	2028	2029	2030	2031
Company Match on Employee Contributions	\$ 18,789,441	\$ 19,164,590	\$ 20,438,793	\$ 21,735,371	\$ 22,370,044	\$ 23,012,064	\$ 23,679,414
ICP Company Match	2,698,017	2,019,567	2,155,024	2,292,911	2,359,864	2,427,592	2,497,993
Total Projected RSP Expense	\$ 21,487,458	\$ 21,184,157	\$ 22,593,817	\$ 24,028,282	\$ 24,729,908	\$ 25,439,656	\$ 26,177,407

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

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub 2. NONQUALIFIED SAVINGS PLAN
Workpaper: 1PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN
Unit Measure: N/A

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub 2. NONQUALIFIED SAVINGS PLAN
Workpaper: 1PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN
Unit Measure: N/A

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	303	248	264	259	289	0	0	0	0	0	0
NSE	0	0	0	0	0	299	309	318	328	337	347
Total	303	248	264	259	289	299	309	318	328	337	347
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 2. NONQUALIFIED SAVINGS PLAN
Workpaper: 1PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	299	309	318	328	337	347	299	309	318	328	337	347
Total	0	0	0	0	0	0	299	309	318	328	337	347	299	309	318	328	337	347
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	299	299	0.0	0	1-Sided Adj
Explanation:	Non Qualified Savings Plan Projection 2026						
2026 Total	0	0	299	299	0.0	0	
2027	0	0	309	309	0.0	0	1-Sided Adj
Explanation:	Non Qualified Savings Plan Projection 2027						
2027 Total	0	0	309	309	0.0	0	
2028	0	0	318	318	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 2. NONQUALIFIED SAVINGS PLAN
Workpaper: 1PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: Non Qualified Savings Plan Projection 2028							
2028 Total	0	0	318	318	0.0	0	
2029	0	0	328	328	0.0	0	1-Sided Adj
Explanation: Non Qualified Savings Plan Projection 2029							
2029 Total	0	0	328	328	0.0	0	
2030	0	0	337	337	0.0	0	1-Sided Adj
Explanation: Non Qualified Savings Plan Projection 2030							
2030 Total	0	0	337	337	0.0	0	
2031	0	0	347	347	0.0	0	1-Sided Adj
Explanation: Non Qualified Savings Plan Projection 2031							
2031 Total	0	0	347	347	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 2. NONQUALIFIED SAVINGS PLAN
Workpaper: 1PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	244	226	251	252	289
NSE	0	0	0	0	0
Total	244	226	251	252	289
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	244	226	251	252	289
NSE	0	0	0	0	0
Total	244	226	251	252	289
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 2. NONQUALIFIED SAVINGS PLAN
Workpaper: 1PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	59	22	13	8	0
NSE	0	0	0	0	0
Total	59	22	13	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	303	248	264	259	289
NSE	0	0	0	0	0
Total	303	248	264	259	289
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 2. NONQUALIFIED SAVINGS PLAN
Workpaper: 1PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	244	226	251	252	289
NSE	0	0	0	0	0
Total	244	226	251	252	289
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	244	0	0.0	0	1-Sided Adj
Explanation: Adjustment to include costs related to excess savings plan for deferred compensation and company match expenses with the Nonqualified Savings plan costs as they were not originally mapped to this workpaper.						
2021 Total	0	244	0	0.0	0	
2022	0	226	0	0.0	0	1-Sided Adj
Explanation: Adjustment to include costs related to excess savings plan for deferred compensation and company match expenses with the Nonqualified Savings plan costs as they were not originally mapped to this workpaper.						

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 2. NONQUALIFIED SAVINGS PLAN
Workpaper: 1PB000.010 - RETIREMENT BENEFITS-NQ SAVINGS PLAN
Unit Measure: N/A

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022 Total	0	226	0	0.0	0	
2023	0	251	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to include costs related to excess savings plan for deferred compensation and company match expenses with the Nonqualified Savings plan costs as they were not originally mapped to this workpaper.					
2023 Total	0	251	0	0.0	0	
2024	0	251	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to include costs related to excess savings plan for deferred compensation and company match expenses with the Nonqualified Savings plan costs as they were not originally mapped to this workpaper.					
2024	0	1	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.					
2024 Total	0	252	0	0.0	0	
2025	0	289	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to include costs related to excess savings plan for deferred compensation and company match expenses with the Nonqualified Savings plan costs as they were not originally mapped to this workpaper.					
2025 Total	0	289	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.010

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Nonqualified Savings Plan Projection
For Years 2026-2031

ASSUMPTIONS						
1. Projected cost is based on 2025 Actual and increases by labor inflation.						
2. Labor inflation rates for 2026-2031 are as follows:						
	2025	2026	2027	2028	2029	2030
	3.74%	3.47%	3.24%	3.05%	2.92%	2.87%
						2.90%
3. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						

	Actual	Projected					
	2025	2026	2027	2028	2029	2030	2031
Total Cost	\$ 289,264	\$ 299,301	\$ 308,999	\$ 318,423	\$ 327,721	\$ 337,127	\$ 346,903

Beginning of Workpaper

1PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub 3. SUPPLEMENTAL PENSION
Workpaper: 1PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Unit Measure: N/A

Activity Description:

This workpaper consists of the non-qualified pension plan. SDG&E offers two supplemental pension plans, the Supplemental Executive Retirement Plan, which covers a small number of senior executives, and the Cash Balance Restoration Plan. 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 projected costs are based on changes in salaries and headcount, which cannot be modeled using other methods. Zero Based method chosen for non-qualified pension plan as projected costs are estimated by actuary, which cannot be modeled using other methods.

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 3. SUPPLEMENTAL PENSION
Workpaper: 1PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Unit Measure: N/A

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	2,447	1,272	2,863	3,054	2,789	0	0	0	0	0	0
NSE	0	0	0	0	0	2,100	2,190	2,250	2,060	2,300	2,180
Total	2,447	1,272	2,863	3,054	2,789	2,100	2,190	2,250	2,060	2,300	2,180
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 3. SUPPLEMENTAL PENSION
Workpaper: 1PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	2,100	2,190	2,250	2,060	2,300	2,180	2,100	2,190	2,250	2,060	2,300	2,180
Total	0	0	0	0	0	0	2,100	2,190	2,250	2,060	2,300	2,180	2,100	2,190	2,250	2,060	2,300	2,180
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	2,100	2,100	0.0	0	1-Sided Adj
Explanation:	Supplemental Pension Projection 2026						
2026 Total	0	0	2,100	2,100	0.0	0	
2027	0	0	2,190	2,190	0.0	0	1-Sided Adj
Explanation:	Supplemental Pension Projection 2027						
2027 Total	0	0	2,190	2,190	0.0	0	
2028	0	0	2,250	2,250	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 3. SUPPLEMENTAL PENSION
Workpaper: 1PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: Supplemental Pension Projection 2028							
2028 Total	0	0	2,250	2,250	0.0	0	
2029	0	0	2,060	2,060	0.0	0	1-Sided Adj
Explanation: Supplemental Pension Projection 2029							
2029 Total	0	0	2,060	2,060	0.0	0	
2030	0	0	2,300	2,300	0.0	0	1-Sided Adj
Explanation: Supplemental Pension Projection 2030							
2030 Total	0	0	2,300	2,300	0.0	0	
2031	0	0	2,180	2,180	0.0	0	1-Sided Adj
Explanation: Supplemental Pension Projection 2031							
2031 Total	0	0	2,180	2,180	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 3. SUPPLEMENTAL PENSION
Workpaper: 1PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	448	456	343	386	389
NSE	0	0	0	0	0
Total	448	456	343	386	389
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	1,521	705	2,384	2,579	2,400
NSE	0	0	0	0	0
Total	1,521	705	2,384	2,579	2,400
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,968	1,161	2,727	2,965	2,789
NSE	0	0	0	0	0
Total	1,968	1,161	2,727	2,965	2,789
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 3. SUPPLEMENTAL PENSION
Workpaper: 1PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	479	111	136	89	0
NSE	0	0	0	0	0
Total	479	111	136	89	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	2,447	1,272	2,863	3,054	2,789
NSE	0	0	0	0	0
Total	2,447	1,272	2,863	3,054	2,789
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 3. SUPPLEMENTAL PENSION
Workpaper: 1PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	1,521	705	2,384	2,579	2,400
NSE	0	0	0	0	0
Total	1,521	705	2,384	2,579	2,400
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	1,521	0	0.0	0	1-Sided Adj
Explanation: Adjustment to transfer Supplemental Pension costs to correct workpaper.						
2021 Total	0	1,521	0	0.0	0	
2022	0	705	0	0.0	0	1-Sided Adj
Explanation: Adjustment to transfer Supplemental Pension costs to correct workpaper.						
2022 Total	0	705	0	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: D. Retirement Plans
Category-Sub: 3. SUPPLEMENTAL PENSION
Workpaper: 1PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Unit Measure: N/A

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	2,384	0	0.0	0	1-Sided Adj
Explanation: Adjustment to transfer Supplemental Pension costs to correct workpaper.						
2023 Total	0	2,384	0	0.0	0	
2024	0	2,579	0	0.0	0	1-Sided Adj
Explanation: Adjustment to transfer Supplemental Pension costs to correct workpaper.						
2024 Total	0	2,579	0	0.0	0	
2025	0	2,400	0	0.0	0	1-Sided Adj
Explanation: Adjustment to transfer Supplemental Pension costs to correct workpaper.						
2025 Total	0	2,400	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.011

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Supplemental Pension Projection (Contributions - for GRC)
For Years 2026-2031

ASSUMPTIONS	
1.	Supplemental pension projection based on expected contributions (payments) as projected by WTW, a global actuarial services firm.
2.	Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

	Projected					
	2026	2027	2028	2029	2030	2031
Contributions	\$ 2,100,000	\$ 2,190,000	\$ 2,250,000	\$ 2,060,000	\$ 2,300,000	\$ 2,180,000

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

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



	SDG&E Portion of SERP/ Cash Balance Restoration Plans					
	2026	2027	2028	2029	2030	2031
• Estimated ASC Cost						
Service Cost	0.35	0.37	0.39	0.41	0.43	0.46
Interest Cost	0.86	0.81	0.76	0.71	0.65	0.59
Expected Return on Assets	0.00	0.00	0.00	0.00	0.00	0.00
Amortizations						
Prior Service Cost	0.00	0.00	0.00	0.00	0.00	0.00
Unamortized Loss / (Gain)	0.50	0.47	0.44	0.42	0.40	0.38
Settlements	0.00	0.00	0.00	0.00	0.00	0.00
Total	1.71	1.65	1.59	1.54	1.48	1.43
• Contributions reflecting age 65 retirement for select SERP execs	2.10	2.19	2.25	2.06	2.30	2.18
• Contributions reflecting financial reporting assumptions	2.10	2.19	2.25	2.06	2.30	2.18
• Discount Rate	5.30%	5.30%	5.30%	5.30%	5.30%	5.30%
• Funded Status Beginning of Year						
Projected benefit obligation	16.96	16.08	15.08	13.98	13.04	11.82
<u>Fair value of assets</u>	0.00	0.00	0.00	0.00	0.00	0.00
Funded Status	16.96	16.08	15.08	13.98	13.04	11.82

Unless stated otherwise, data, assumptions, methods, models, plan provisions and other information are consistent with those used in the Utility's accounting disclosures under ASC-715 as of December 31, 2025.

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

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

Summary for Category: E. Other Benefit Programs

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	
Non-Labor	2,140	0	0	0	0	0	0	
NSE	0	2,219	2,141	2,170	2,199	2,283	2,329	
Total	2,140	2,219	2,141	2,170	2,199	2,283	2,329	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Workpapers belonging to this Category:

1PB000.012 OTHER BENEFITS - BENEFIT ADMIN FEES

Labor	0	0	0	0	0	0	0
Non-Labor	995	0	0	0	0	0	0
NSE	0	1,025	1,039	1,055	1,070	1,089	1,110
Total	995	1,025	1,039	1,055	1,070	1,089	1,110
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure:

Units	0	0	0	0	0	0	0
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1PB000.013 OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Labor	0	0	0	0	0	0	0
Non-Labor	670	0	0	0	0	0	0
NSE	0	656	686	718	729	742	757
Total	670	656	686	718	729	742	757
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure: N/A

Units	0	0	0	0	0	0	0
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Note: Totals may include rounding differences.

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

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
1PB000.014 OTHER BENEFITS - EMERGENCY CARE							
Labor	0	0	0	0	0	0	0
Non-Labor	201	0	0	0	0	0	0
NSE	0	200	203	205	208	212	217
Total	201	200	203	205	208	212	217
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0
1PB000.015 OTHER BENEFITS - MASS TRANSIT							
Labor	0	0	0	0	0	0	0
Non-Labor	22	0	0	0	0	0	0
NSE	0	21	21	22	22	22	22
Total	22	21	21	22	22	22	22
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0
1PB000.016 OTHER BENEFITS - RETIREMENT ACTIVITIES							
Labor	0	0	0	0	0	0	0
Non-Labor	173	0	0	0	0	0	0
NSE	0	212	77	43	43	44	45
Total	173	212	77	43	43	44	45
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

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

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
1PB000.017 OTHER BENEFITS - SERVICE RECOGNITION							
Labor	0	0	0	0	0	0	0
Non-Labor	79	0	0	0	0	0	0
NSE	0	105	115	127	127	174	178
Total	79	105	115	127	127	174	178
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

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

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

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

n/a

Note: Totals may include rounding differences.

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

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	1,110	1,013	1,041	1,066	995	0	0	0	0	0	0
NSE	0	0	0	0	0	1,025	1,039	1,055	1,070	1,089	1,110
Total	1,110	1,013	1,041	1,066	995	1,025	1,039	1,055	1,070	1,089	1,110
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

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

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	1,025	1,039	1,055	1,070	1,089	1,110	1,025	1,039	1,055	1,070	1,089	1,110
Total	0	0	0	0	0	0	1,025	1,039	1,055	1,070	1,089	1,110	1,025	1,039	1,055	1,070	1,089	1,110
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	1,025	1,025	0.0	0	1-Sided Adj
Explanation: Benefit Admin Fees & Services Projection 2026							
2026 Total	0	0	1,025	1,025	0.0	0	
2027	0	0	1,039	1,039	0.0	0	1-Sided Adj
Explanation: Benefit Admin Fees & Services Projection 2027							
2027 Total	0	0	1,039	1,039	0.0	0	
2028	0	0	1,055	1,055	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

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

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: Benefit Admin Fees & Services Projection 2028							
2028 Total	0	0	1,055	1,055	0.0	0	
2029	0	0	1,070	1,070	0.0	0	1-Sided Adj
Explanation: Benefit Admin Fees & Services Projection 2029							
2029 Total	0	0	1,070	1,070	0.0	0	
2030	0	0	1,089	1,089	0.0	0	1-Sided Adj
Explanation: Benefit Admin Fees & Services Projection 2030							
2030 Total	0	0	1,089	1,089	0.0	0	
2031	0	0	1,110	1,110	0.0	0	1-Sided Adj
Explanation: Benefit Admin Fees & Services Projection 2031							
2031 Total	0	0	1,110	1,110	0.0	0	

Note: Totals may include rounding differences.

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

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	999	964	927	973	871
NSE	0	0	0	0	0
Total	999	964	927	973	871
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-106	-40	65	61	124
NSE	0	0	0	0	0
Total	-106	-40	65	61	124
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	893	925	992	1,035	995
NSE	0	0	0	0	0
Total	893	925	992	1,035	995
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

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

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	217	89	49	31	0
NSE	0	0	0	0	0
Total	217	89	49	31	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	1,110	1,013	1,041	1,066	995
NSE	0	0	0	0	0
Total	1,110	1,013	1,041	1,066	995
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	-106	-40	65	61	124
NSE	0	0	0	0	0
Total	-106	-40	65	61	124
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-106	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs related to miscellaneous benefit accounts from workpaper group that should not be included with GRC costs.						
2021 Total	0	-106	0	0.0	0	
2022	0	-40	0	0.0	0	1-Sided Adj
Explanation: Adjustment to exclude expenses related to various miscellaneous costs, including write-offs, from GRC costs.						

Note: Totals may include rounding differences.

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022 Total	0	-40	0	0.0	0	
2023	0	2	0	0.0	0	CCTR Transf From 2100-0358.000
Explanation:	Adjustment to transfer costs related to mailing to the correct workpaper 1PB000.014.					
2023	0	63	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to transfer costs related to benefit settlements to the correct workpaper and remove miscellaneous expenses that are not related to GRC.					
2023 Total	0	65	0	0.0	0	
2024	0	-111	0	0.0	0	CCTR Transf To 2100-0359.003
Explanation:	Adjustment to transfer costs related to the Wellness group to the correct workpaper 1PB000.003.					
2024	0	7	0	0.0	0	CCTR Transf From 2100-0359.000
Explanation:	Adjustment to transfer costs related to Benefit Admin Fees to the correct workpaper.					
2024	0	-4	0	0.0	0	CCTR Transf To 2100-0359.000
Explanation:	Adjustment to transfer costs related to Medical to the correct workpaper.					
2024	0	171	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to transfer costs related to Benefit Admin Fees to the correct workpaper.						
2024	0	0	0	0.0	0	CCTR Transf To 2100-0360.006
Explanation: Adjustment to transfer costs related to service recognition to the correct workpaper.						
2024	0	-3	0	0.0	0	CCTR Transf To 2100-0360.005
Explanation: Adjustment to transfer costs related to retirement activities to the correct workpaper.						
2024 Total	0	61	0	0.0	0	
2025	0	175	0	0.0	0	1-Sided Adj
Explanation: 1-sided adjustment to include benefit settlements related to SDG&E that were posted at Parent with GRC costs.						
2025	0	-11	0	0.0	0	1-Sided Adj
Explanation: 1-sided adjustment to remove CNG Fuel tax from GRC costs.						
2025	0	-2	0	0.0	0	1-Sided Adj
Explanation: 1-sided adjustment to remove costs posted to GL 6120055 which are Non-GRC costs.						
2025	0	-8	0	0.0	0	1-Sided Adj
Explanation: 1-sided adjustment to remove SARS costs that were posted in GL 6120006 as these are Non-GRC costs.						

Note: Totals may include rounding differences.

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	-7	0	0.0	0	CCTR Transf To 2100-0360.005
Explanation:	2-sided adjustment to move costs related to retirement celebrations to Retirement Activities 1PB000.016.					
2025	0	-7	0	0.0	0	1-Sided Adj
Explanation:	1-sided adjustment to remove costs related to catering from Euresst Dining Services for employee events at SDG&E building which should not be included with GRC costs.					
2025	0	-2	0	0.0	0	1-Sided Adj
Explanation:	1-sided adjustment to remove costs related to Janitorial services provided at SDG&E building which should not be included with GRC costs.					
2025	0	-2	0	0.0	0	1-Sided Adj
Explanation:	1-sided adjustment to remove miscellaneous costs that are not related to GRC.					
2025	0	-12	0	0.0	0	1-Sided Adj
Explanation:	Transferring costs that were auto-excluded from workpaper due to the accounting mapping, however need to be included with GRC costs.					
2025 Total	0	124	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.012

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Benefit Administration Fees and Services Projection
For Years 2026-2031

ASSUMPTIONS						
1. Costs based on 2025 actuals, 2026-2031 increased by non-labor inflation or actual per employee rates for 2026 and beyond.						
2. Projected non-labor inflation rates are as follows:						
	2026	2027	2028	2029	2030	2031
	1.94%	1.26%	1.36%	1.54%	1.87%	2.02%
3. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						

Type of Service	Vendor	Projected					
		2026	2027	2028	2029	2030	2031
Savings Plan Audit	Deloitte	81,717	82,750	83,875	85,165	86,754	88,509
Tax	Deloitte Tax	21,800	22,076	22,376	22,720	23,144	23,612
Health & Welfare Plan Audits	Simpson & Simpson	30,747	31,135	31,559	32,044	32,642	33,302
Sempra Stock Fund Fiduciary	Newport Trust	104,060	105,375	106,808	108,451	110,475	112,708
Retirement Plan Consulting	WTW	563,189	570,307	578,063	586,954	597,907	609,996
Savings Plan Admin Fees	T Rowe Price	2,047	2,047	2,047	2,047	2,047	2,047
Passport Unlimited Membership Fees	Passport	25,769	26,095	26,450	26,857	27,358	27,911
HRA admin fees	Wageworks	79,561	80,567	81,662	82,918	84,466	86,174
Total Comp Study for GRC	WTW	37,500	37,974	38,490	39,082	39,812	40,617
Printing	Neysnesch	19,328	19,572	19,838	20,143	20,519	20,934
Software Program for Service Recognition	OC Tanner	59,026	60,999	63,828	63,828	63,828	63,828
Total Cost		\$ 1,024,744	\$ 1,038,897	\$ 1,054,998	\$ 1,070,211	\$ 1,088,952	\$ 1,109,638

Beginning of Workpaper

1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 2. EDUCATIONAL ASSISTANCE
Workpaper: 1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Unit Measure: N/A

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 2. EDUCATIONAL ASSISTANCE
Workpaper: 1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Unit Measure: N/A

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	739	590	682	684	670	0	0	0	0	0	0
NSE	0	0	0	0	0	656	686	718	729	742	757
Total	739	590	682	684	670	656	686	718	729	742	757
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 2. EDUCATIONAL ASSISTANCE
Workpaper: 1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	656	686	718	729	742	757	656	686	718	729	742	757
Total	0	0	0	0	0	0	656	686	718	729	742	757	656	686	718	729	742	757
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	656	656	0.0	0	1-Sided Adj
Explanation: Educational Assistance Projection 2026							
2026 Total	0	0	656	656	0.0	0	
2027	0	0	686	686	0.0	0	1-Sided Adj
Explanation: Educational Assistance Projection 2027							
2027 Total	0	0	686	686	0.0	0	
2028	0	0	718	718	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 2. EDUCATIONAL ASSISTANCE
Workpaper: 1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: Educational Assistance Projection 2028							
2028 Total	0	0	718	718	0.0	0	
2029	0	0	729	729	0.0	0	1-Sided Adj
Explanation: Educational Assistance Projection 2029							
2029 Total	0	0	729	729	0.0	0	
2030	0	0	742	742	0.0	0	1-Sided Adj
Explanation: Educational Assistance Projection 2030							
2030 Total	0	0	742	742	0.0	0	
2031	0	0	757	757	0.0	0	1-Sided Adj
Explanation: Educational Assistance Projection 2031							
2031 Total	0	0	757	757	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 2. EDUCATIONAL ASSISTANCE
Workpaper: 1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	595	539	650	664	670
NSE	0	0	0	0	0
Total	595	539	650	664	670
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	595	539	650	664	670
NSE	0	0	0	0	0
Total	595	539	650	664	670
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 2. EDUCATIONAL ASSISTANCE
Workpaper: 1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	145	52	32	20	0
NSE	0	0	0	0	0
Total	145	52	32	20	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	739	590	682	684	670
NSE	0	0	0	0	0
Total	739	590	682	684	670
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 2. EDUCATIONAL ASSISTANCE
Workpaper: 1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Unit Measure: N/A

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.013

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Educational Assistance Projection
For Years 2026-2031

ASSUMPTIONS						
1. Future participation based on rate of participation in 2025.						
2. Headcount percentage changes are as follows:	2026	2027	2028	2029	2030	2031
	-4.03%	3.30%	3.20%	0.00%	0.00%	0.00%
3. Cost per participant based on annualized cost indexed for inflation.						
4. Non-labor Inflation factors are as follows:	2026	2027	2028	2029	2030	2031
	1.94%	1.26%	1.36%	1.54%	1.87%	2.02%
5. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						

Year	Actual	Projected					
	2025	2026	2027	2028	2029	2030	2031
Participants	178	171	176	182	182	182	182
Estimated Cost per Participant	\$ 3,766	\$ 3,839	\$ 3,887	\$ 3,940	\$ 4,001	\$ 4,075	\$ 4,158
Cost	\$670,323						
Cost per year		\$ 655,759	\$ 685,973	\$ 717,526	\$ 728,561	\$ 742,156	\$ 757,163

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

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 3. EMERGENCY DAY CARE
Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE
Unit Measure: N/A

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 3. EMERGENCY DAY CARE
Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE
Unit Measure: N/A

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	187	179	170	159	201	0	0	0	0	0	0
NSE	0	0	0	0	0	200	203	205	208	212	217
Total	187	179	170	159	201	200	203	205	208	212	217
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 3. EMERGENCY DAY CARE
Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	200	203	205	208	212	217	200	203	205	208	212	217
Total	0	0	0	0	0	0	200	203	205	208	212	217	200	203	205	208	212	217
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	200	200	0.0	0	1-Sided Adj
Explanation: Emergency Childcare Projection 2026							
2026 Total	0	0	200	200	0.0	0	
2027	0	0	203	203	0.0	0	1-Sided Adj
Explanation: Emergency Childcare Projection 2027							
2027 Total	0	0	203	203	0.0	0	
2028	0	0	205	205	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 3. EMERGENCY DAY CARE
Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: Emergency Childcare Projection 2028							
2028 Total	0	0	205	205	0.0	0	
2029	0	0	208	208	0.0	0	1-Sided Adj
Explanation: Emergency Childcare Projection 2029							
2029 Total	0	0	208	208	0.0	0	
2030	0	0	212	212	0.0	0	1-Sided Adj
Explanation: Emergency Childcare Projection 2030							
2030 Total	0	0	212	212	0.0	0	
2031	0	0	217	217	0.0	0	1-Sided Adj
Explanation: Emergency Childcare Projection 2031							
2031 Total	0	0	217	217	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 3. EMERGENCY DAY CARE
Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	151	164	162	155	201
NSE	0	0	0	0	0
Total	151	164	162	155	201
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	151	164	162	155	201
NSE	0	0	0	0	0
Total	151	164	162	155	201
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 3. EMERGENCY DAY CARE
Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	37	16	8	5	0
NSE	0	0	0	0	0
Total	37	16	8	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	187	179	170	159	201
NSE	0	0	0	0	0
Total	187	179	170	159	201
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 3. EMERGENCY DAY CARE
Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	151	164	162	155	201
NSE	0	0	0	0	0
Total	151	164	162	155	201
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	151	0	0.0	0	CCTR Transf From 2100-0359.003
Explanation: Adjust to tranfer costs related to Emergency Care to correct workpaper.						
2021 Total	0	151	0	0.0	0	
2022	0	164	0	0.0	0	CCTR Transf From 2100-0359.003
Explanation: Adjustment to transfer costs related to Emergency Care to correct workpaper.						
2022 Total	0	164	0	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 3. EMERGENCY DAY CARE
Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE
Unit Measure: N/A

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	162	0	0.0	0	CCTR Transf From 2100-0359.003
Explanation: Adjustment to transfer Emergency Care costs to correct workpaper.						
2023 Total	0	162	0	0.0	0	
2024	0	155	0	0.0	0	1-Sided Adj
Explanation: Adjustment to transfer Emergency Care costs to the correct workpaper.						
2024 Total	0	155	0	0.0	0	
2025	0	201	0	0.0	0	1-Sided Adj
Explanation: Adjustment to transfer Emergency Care costs to the correct workpaper.						
2025 Total	0	201	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.014

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Wellness and Emergency Child Care Projection
For Years 2026-2031

ASSUMPTIONS						
1. Most costs below are projected based on underlying assumptions for each item labeled below. Costs for 2026 - 2031 reflect increases for non labor inflation and projected changes in headcount.						
	2026	2027	2028	2029	2030	2031
2. Non labor inflation for 2026-2031 are as follows:	1.94%	1.26%	1.36%	1.54%	1.87%	2.02%
3. Emergency child care is estimated in increase as follows:	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
4. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						

	Projected					
	2026	2027	2028	2029	2030	2031
Wellness Calendars (1 per employee)	16,500	20,000	21,000	22,500	22,920	23,383
Monthly Wellness Newsletter & e-Library	7,500	7,500	8,000	8,138	8,290	8,458
Literature/Brochures, Printed Materials & Graphics (Health Fairs, Safety SD, events)	7,500	7,500	7,750	7,884	8,031	8,193
WELCOA Membership (Wellness Council of America) for Wellness best practices and training/educational resources	650	650	700	712	725	740
Health Fairs & Safety Stand Down Events:						
Wellness Presentations	36,500	37,000	37,000	37,639	38,342	39,117
Chair Massage	33,000	33,000	33,500	34,079	34,715	35,417
Safety Stand Downs	8,000	8,000	8,500	8,647	8,808	8,986
Health & Wellness Fair	40,500	41,000	41,500	42,217	43,005	43,874
Annual SDGE Safety Congress	5,500	6,000	6,500	6,612	6,736	6,872
Trainings/Conferences	6,000	6,000	6,500	6,612	6,736	6,872
Clothing Allowance	500	500	500	509	518	529
Wellness/Mother's Rooms	6,000	13,000	6,000	6,104	6,218	6,343
Flu Shots	49,957	51,056	51,868	53,009	53,998	55,090
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings	16,500	16,500	17,000	17,294	17,616	17,973
OnSite Exercise Classes						
CPEast Fitness Studio - OnSite Fitness Classes	74,260	51,000	52,500	52,500	53,480	54,561
CPEast Fitness Studio - OnSite Yoga Classes	61,240	37,500	38,000	38,657	39,378	40,174
CPEast Studio Class Equipment	1,300	1,300	1,400	1,424	1,451	1,480
Occupational Health Nurses (includes regular hours plus medical supplies)	407,663	414,325	420,821	428,093	436,081	444,899
Incentive prizes/giveaways/misc. prog. Expenses \$10 per employee	26,000	26,000	27,500	27,975	28,497	29,073
EOC Wellness Services Support (stress-reducing materials & services)	8,200	8,400	8,400	8,545	8,705	8,881
Other-Misc	5,400	5,500	5,600	5,697	5,803	5,920
Weight Watchers	15,647	15,899	16,152	16,431	16,738	17,076
Wellness Event Catering (healthy snacks, refreshments, etc.)	4,500	4,500	5,000	5,086	5,181	5,286
Wellness Initiatives (Sara Steen)						
General Wellbeing: events, benefits/programs, communications, website/platform/app	356,705	362,455	368,219	374,582	374,582	374,582
Goldman Sachs Financial wellness coaching	105,747	107,083	108,540	110,209	112,265	114,535
	1,301,269	1,281,668	1,298,450	1,321,155	1,338,818	1,358,315
Emergency Dependent & Back-up Child Care	200,000	202,528	205,282	208,440	212,329	216,622
Total Wellness Budget	1,501,269	1,484,196	1,503,732	1,529,595	1,551,147	1,574,938

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

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub 4. MASS TRANSIT INCENTIVE
Workpaper: 1PB000.015 - OTHER BENEFITS - MASS TRANSIT
Unit Measure: N/A

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 4. MASS TRANSIT INCENTIVE
Workpaper: 1PB000.015 - OTHER BENEFITS - MASS TRANSIT
Unit Measure: N/A

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	16	17	20	26	22	0	0	0	0	0	0
NSE	0	0	0	0	0	21	21	22	22	22	22
Total	16	17	20	26	22	21	21	22	22	22	22
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 4. MASS TRANSIT INCENTIVE
Workpaper: 1PB000.015 - OTHER BENEFITS - MASS TRANSIT
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	21	21	22	22	22	22	21	21	22	22	22	22
Total	0	0	0	0	0	0	21	21	22	22	22	22	21	21	22	22	22	22
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	21	21	0.0	0	1-Sided Adj
Explanation: Mass Transit Projection 2026							
2026 Total	0	0	21	21	0.0	0	
2027	0	0	21	21	0.0	0	1-Sided Adj
Explanation: Mass Transit Projection 2027							
2027 Total	0	0	21	21	0.0	0	
2028	0	0	22	22	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 4. MASS TRANSIT INCENTIVE
Workpaper: 1PB000.015 - OTHER BENEFITS - MASS TRANSIT
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: Mass Transit Projection 2028							
2028 Total	0	0	22	22	0.0	0	
2029	0	0	22	22	0.0	0	1-Sided Adj
Explanation: Mass Transit Projection 2029							
2029 Total	0	0	22	22	0.0	0	
2030	0	0	22	22	0.0	0	1-Sided Adj
Explanation: Mass Transit Projection 2030							
2030 Total	0	0	22	22	0.0	0	
2031	0	0	22	22	0.0	0	1-Sided Adj
Explanation: Mass Transit Projection 2031							
2031 Total	0	0	22	22	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 4. MASS TRANSIT INCENTIVE
Workpaper: 1PB000.015 - OTHER BENEFITS - MASS TRANSIT
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	13	16	20	25	22
NSE	0	0	0	0	0
Total	13	16	20	25	22
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	13	16	20	25	22
NSE	0	0	0	0	0
Total	13	16	20	25	22
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 4. MASS TRANSIT INCENTIVE
Workpaper: 1PB000.015 - OTHER BENEFITS - MASS TRANSIT
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	3	2	1	1	0
NSE	0	0	0	0	0
Total	3	2	1	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	16	17	20	26	22
NSE	0	0	0	0	0
Total	16	17	20	26	22
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 4. MASS TRANSIT INCENTIVE
Workpaper: 1PB000.015 - OTHER BENEFITS - MASS TRANSIT
Unit Measure: N/A

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.015

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Green Transportation
For Years 2026-2031

ASSUMPTIONS	
1. Transportation subsidy costs projected based on utilization as of December 2025, based on current subsidies and indexed for changes in headcount.	
2. Primary assumptions for projection are as follows:	
# Participants as of December 2025	18
Annualized Average Cost/participant	\$ 1,200.00
Headcount as of December 2025	4,317
Monthly estimated cost	\$ 100.00
3. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).	

Year	Projected					
	2026	2027	2028	2029	2030	2031
Total Employees	4,143	4,280	4,417	4,417	4,417	4,417
Estimated Participants	17	18	18	18	18	18
Cost	\$ 20,729	\$ 21,414	\$ 22,098	\$ 22,098	\$ 22,098	\$ 22,098

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

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 5. RETIREMENT ACTIVITIES
Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES
Unit Measure:

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as projected costs are based on estimated number of retirements which cannot be projected using other methods.

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 5. RETIREMENT ACTIVITIES
Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES
Unit Measure:

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	73	100	40	51	173	0	0	0	0	0	0
NSE	0	0	0	0	0	212	77	43	43	44	45
Total	73	100	40	51	173	212	77	43	43	44	45
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 5. RETIREMENT ACTIVITIES
Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES
Unit Measure:

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	212	77	43	43	44	45	212	77	43	43	44	45
Total	0	0	0	0	0	0	212	77	43	43	44	45	212	77	43	43	44	45
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	212	212	0.0	0	1-Sided Adj
Explanation: Retirement Activities Projection 2026							
2026 Total	0	0	212	212	0.0	0	
2027	0	0	77	77	0.0	0	1-Sided Adj
Explanation: Retirement Activities Projection 2027							
2027 Total	0	0	77	77	0.0	0	
2028	0	0	43	43	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 5. RETIREMENT ACTIVITIES
Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES
Unit Measure:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: Retirement Activities Projection 2028							
2028 Total	0	0	43	43	0.0	0	
2029	0	0	43	43	0.0	0	1-Sided Adj
Explanation: Retirement Activities Projection 2029							
2029 Total	0	0	43	43	0.0	0	
2030	0	0	44	44	0.0	0	1-Sided Adj
Explanation: Retirement Activities Projection 2030							
2030 Total	0	0	44	44	0.0	0	
2031	0	0	45	45	0.0	0	1-Sided Adj
Explanation: Retirement Activities Projection 2031							
2031 Total	0	0	45	45	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 5. RETIREMENT ACTIVITIES
Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES
Unit Measure:

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	61	91	38	46	207
NSE	0	0	0	0	0
Total	61	91	38	46	207
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-2	0	0	3	-35
NSE	0	0	0	0	0
Total	-2	0	0	3	-35
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	59	91	38	49	173
NSE	0	0	0	0	0
Total	59	91	38	49	173
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 5. RETIREMENT ACTIVITIES
Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES
Unit Measure:

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	14	9	2	1	0
NSE	0	0	0	0	0
Total	14	9	2	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	73	100	40	51	173
NSE	0	0	0	0	0
Total	73	100	40	51	173
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 5. RETIREMENT ACTIVITIES
Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	-2	0	0	3	-35
NSE	0	0	0	0	0
Total	-2	0	0	3	-35
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-2	0	0.0	0	1-Sided Adj

Explanation: Compared GRID reports to 2021 actual pension and benefit costs related to retirement activities, excluding SB901 costs, and made adjustment to exclude miscellaneous expenses in cost centers that should be classified as Non-GRC costs.

2021 Total	0	-2	0	0.0	0	
2022 Total	0	0	0	0.0	0	
2023 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 5. RETIREMENT ACTIVITIES
Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to transfer costs related to retirement activities to the correct workpaper.						
2024	0	3	0	0.0	0	CCTR Transf From 2100-0360.000
Explanation: Adjustment to transfer costs related to retirement activities to the correct workpaper.						
2024 Total	0	3	0	0.0	0	
2025	0	-42	0	0.0	0	CCTR Transf To 2100-0279.000
Explanation: Adjustment to transfer costs related to Engage2Excel invoice to correct witness area.						
2025	0	7	0	0.0	0	CCTR Transf From 2100-0360.000
Explanation: 2-sided adjustment to move costs related to retirement celebrations to Retirement Activities 1PB000.016.						
2025 Total	0	-35	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.016

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Retirement Activities Projection
For Years 2026-2031

ASSUMPTIONS							
1. Cost for 2026-2031 projected based on 2025 actual cost indexed for non-labor inflation.							
2. Non labor inflation rates are as follows:							
	2025	2026	2027	2028	2029	2030	2031
	3.01%	1.94%	1.26%	1.36%	1.54%	1.87%	2.02%
3. Actual retirements	276						
4. Expected retirements		267	96	53	58	60	68
5. Cost per retirement	\$ 776	791	801	812	825	840	857
6. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).							

	Actual	Projected					
	2025	2026	2027	2028	2029	2030	2031
Retirement activities cost	\$ 214,246	\$ 211,536	\$ 76,923	\$ 42,775	\$ 43,433	\$ 44,243	\$ 45,138

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

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 6. SERVICE RECOGNITION
Workpaper: 1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION
Unit Measure: N/A

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

n/a

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 6. SERVICE RECOGNITION
Workpaper: 1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION
Unit Measure: N/A

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	129	89	120	117	79	0	0	0	0	0	0
NSE	0	0	0	0	0	105	115	127	127	174	178
Total	129	89	120	117	79	105	115	127	127	174	178
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 6. SERVICE RECOGNITION
Workpaper: 1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	105	115	127	127	174	178	105	115	127	127	174	178
Total	0	0	0	0	0	0	105	115	127	127	174	178	105	115	127	127	174	178
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
2026	0	0	105	105	0.0	0	1-Sided Adj
Explanation: Service Recognition Projection 2026							
2026 Total	0	0	105	105	0.0	0	
2027	0	0	115	115	0.0	0	1-Sided Adj
Explanation: Service Recognition Projection 2027							
2027 Total	0	0	115	115	0.0	0	
2028	0	0	127	127	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 6. SERVICE RECOGNITION
Workpaper: 1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units ()	Adj_Type
Explanation: Service Recognition Projection 2028							
2028 Total	0	0	127	127	0.0	0	
2029	0	0	127	127	0.0	0	1-Sided Adj
Explanation: Service Recognition Projection 2029							
2029 Total	0	0	127	127	0.0	0	
2030	0	0	174	174	0.0	0	1-Sided Adj
Explanation: Service Recognition Projection 2030							
2030 Total	0	0	174	174	0.0	0	
2031	0	0	178	178	0.0	0	1-Sided Adj
Explanation: Service Recognition Projection 2031							
2031 Total	0	0	178	178	0.0	0	

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 6. SERVICE RECOGNITION
Workpaper: 1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	104	81	115	114	79
NSE	0	0	0	0	0
Total	104	81	115	114	79
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	104	81	115	114	79
NSE	0	0	0	0	0
Total	104	81	115	114	79
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 6. SERVICE RECOGNITION
Workpaper: 1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	25	8	6	3	0
NSE	0	0	0	0	0
Total	25	8	6	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	129	89	120	117	79
NSE	0	0	0	0	0
Total	129	89	120	117	79
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 6. SERVICE RECOGNITION
Workpaper: 1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0.480	0
NSE	0	0	0	0	0
Total	0	0	0	0.480	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	0	0	0.0	0	
2022 Total	0	0	0	0.0	0	
2023 Total	0	0	0	0.0	0	
2024	0	0	0	0.0	0	CCTR Transf From 2100-0360.000
2024 Total	0	0	0	0.0	0	

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

Note: Totals may include rounding differences.

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue
Category: E. Other Benefit Programs
Category-Sub: 6. SERVICE RECOGNITION
Workpaper: 1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION
Unit Measure: N/A

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

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.017

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

San Diego Gas & Electric
Service Recognition
For Years 2026-2031

ASSUMPTIONS						
1. Service awards calculated based on estimated number of employees to receive awards based on their current length of service multiplied by estimated cost per award.						
2. Estimated cost per award based on 2025 data provided by OC Tanner, each award level indexed for non-labor inflation.						
3. Non labor inflation for 2026-2031 are as follows:	2026	2027	2028	2029	2030	2031
	1.94%	1.26%	1.36%	1.54%	1.87%	2.02%
4. Forecasted costs exclude executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						

	Projected					
	2026	2027	2028	2029	2030	2031
Estimated Recipients						
5 Years of Service	297	296	297	136	120	120
10 Years of Service	135	125	180	272	344	344
15 Years of Service	97	97	73	44	151	151
20 Years of Service	173	117	125	126	34	34
25 Years of Service	73	134	164	82	180	180
30 Years of Service	13	37	41	95	129	129
35 Years of Service	18	15	12	19	18	18
40 Years of Service	8	4	4	7	24	24
45 Years of Service	4	7	3	6	11	11
50 Years of Service	2	2	4	7	5	5
55 Years of Service	-	-	1	1	2	2
Estimated Cost Per Award						
5 Years of Service	\$ 63	\$ 64	\$ 65	\$ 66	\$ 67	\$ 68
10 Years of Service	91	92	93	94	96	98
15 Years of Service	118	120	121	123	126	128
20 Years of Service	174	176	178	181	184	188
25 Years of Service	229	232	235	239	243	248
30 Years of Service	284	288	292	296	302	308
35 Years of Service	339	344	348	354	360	368
40 Years of Service	395	400	405	411	419	428
45 Years of Service	450	456	462	469	478	487
50 Years of Service	450	456	462	469	478	487
60 Years of Service	450	456	462	469	478	487
Budgeted Amount per Type of Award						
5 Years of Service	\$ 18,695	\$ 18,867	\$ 19,189	\$ 8,922	\$ 8,019	\$ 8,181
10 Years of Service	12,231	11,468	16,739	25,683	33,088	33,757
15 Years of Service	11,470	11,615	8,860	5,422	18,956	19,339
20 Years of Service	30,023	20,562	22,266	22,790	6,264	6,391
25 Years of Service	16,706	31,053	38,522	19,557	43,732	44,616
30 Years of Service	3,694	10,646	11,958	28,133	38,915	39,701
35 Years of Service	6,110	5,156	4,181	6,722	6,487	6,618
40 Years of Service	3,158	1,599	1,621	2,880	10,058	10,261
45 Years of Service	1,800	3,190	1,386	2,814	5,256	5,362
50 Years of Service	900	911	1,848	3,283	2,389	2,437
60 Years of Service	-	-	462	469	956	975
Total Cost	\$ 104,787	\$ 115,068	\$ 127,030	\$ 126,675	\$ 174,118	\$ 177,639

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
Witness: Lisa G. McCue

Appendix A: List of Non-Shared Cost Centers

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