

MidAmerican Energy Company  
 Docket 13-XXXX  
 Pro Forma Adjustment: Payroll Adjustment

Individual Responsible: Rick Tunning

Line	Description (a)	Amount (b)	Reference (c)
1.	Total Union Payroll increase	\$ 3,924,199	WP C-2.2 Page 2
2.	FICA, FUTA, SUTA %	9.07%	WP C-2.2 Page 3
3.	Total Payroll Taxes increase	\$ 355,925	Line 1 * Line 2
4.	401(k) %	8.11%	WP C-2.2 Page 3
5.	Total 401(k) benefit increase	\$ 318,253	Line 1 * Line 4
6.	O&M vs Total Labor %	81.79%	WP C-2.2 Page 5
7.	O&M Labor increase	\$ 3,209,458	Line 1 * Line 6
8.	401(k) Increase	\$ 260,287	Line 5 * Line 6
9.	Payroll Tax Increase	\$ 291,098	Line 3 * Line 6
10.	Other Labor Amount	33.34% \$ 1,069,955	Other Labor Percent * Line 7
11.	Other 401(k)	33.34% \$ 86,773	Other Labor Percent * Line 8
12.	Other Payroll Taxes	33.34% \$ 97,045	Other Labor Percent * Line 9
13.	Electric Labor Amount	66.66% \$ 2,139,503	Electric Labor Percent * Line 7
14.	Electric 401(k)	66.66% \$ 173,514	Electric Labor Percent * Line 8
15.	Electric Payroll Taxes	66.66% \$ 194,053	Electric Labor Percent * Line 9
16.	<b>Pro Forma Adjustment - Jurisdictional Distribution of Electric O&amp;M Expense Increase</b>		
17.	Iowa	89.27% \$ 1,909,907	WP C-2.2 Page 5 Line 10
18.	Illinois	9.99% \$ 213,732	WP C-2.2 Page 5 Line 10
19.	South Dakota	0.74% \$ 15,864	WP C-2.2 Page 5 Line 10
20.	Nebraska	0.00% \$ -	WP C-2.2 Page 5 Line 10
21.	<b>Pro Forma Adjustment - Jurisdictional Distribution of Electric 401(k) Increase</b>		
22.	Iowa	89.27% \$ 154,893	WP C-2.2 Page 5 Line 10
23.	Illinois	9.99% \$ 17,334	WP C-2.2 Page 5 Line 10
24.	South Dakota	0.74% \$ 1,287	WP C-2.2 Page 5 Line 10
25.	Nebraska	0.00% \$ -	WP C-2.2 Page 5 Line 10
26.	<b>Pro Forma Adjustment - Jurisdictional Distribution of Electric Payroll Tax Expense Increase</b>		
27.	Iowa	89.27% \$ 173,229	WP C-2.2 Page 5 Line 10
28.	Illinois	9.99% \$ 19,385	WP C-2.2 Page 5 Line 10
29.	South Dakota	0.74% \$ 1,439	WP C-2.2 Page 5 Line 10
30.	Nebraska	0.00% \$ -	WP C-2.2 Page 5 Line 10
31.	<b>Pro Forma Adjustment - IL</b>		
32.	Increase Union Labor Expense	\$ 213,732	To Sch. C-2.2
33.	<b>Pro Forma Adjustment - IL</b>		
34.	Increase Union 401(k) Expense	\$ 17,334	To Sch. C-2.2
35.	<b>Pro Forma Adjustment - IL</b>		
36.	Increase Payroll Tax Expense - FICA	\$ 18,915	
37.	Increase Payroll Tax Expense - FUTA	\$ 150	
38.	Increase Payroll Tax Expense - SUTA	\$ 321	
39.	Total	\$ 19,385	To Sch. C-2.2

Annual Pay Increases  
 2006 through 2012

Employee Group or Affiliation	Number of Employees	Percentage Increase to Base Wages (new hires included)	Effective Date of Governing Contract or Increase	Effective Period of Increase	Proration End Date	Months Increase Applied - New Year	*Base Wages Before Increase	Annualized Wage Increase	Wage Increase in Year	***Total Base Wages in Year
<b>2012</b>										
Consolidated Contract (109,499CL, 499EG, 499ES, 499GS, MTRD)	1495	1.50%	1/1/2012	1 Year	1/1/2013	12.00	\$94,731,665.80	\$1,420,974.98	\$1,420,974.98	\$96,152,640.58
Fort Madison Gas Techs (499)	6	2.00%	9/1/2012	1 Year	1/1/2013	4.00	\$318,448.00	\$6,368.96	\$2,122.99	\$320,570.99
Fort Madison Meter Readers (499)***	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sioux Falls Union Contract (7738)	44	2.00%	10/1/2012	1 Year	1/1/2013	3.00	\$2,469,521.60	\$49,390.43	\$12,347.61	\$2,481,869.21
Non-Exempt	757	1.11%	1/1/2012	1 Year	1/1/2013	12.00	\$32,331,774.34	\$357,414.97	\$357,414.97	\$32,689,189.31
Exempt	1178	1.59%	1/1/2012	1 Year	1/1/2013	12.00	\$100,272,502.71	\$1,598,584.62	\$1,598,584.62	\$101,871,087.33
<b>2013</b>										
Consolidated Contract (109,499CL, 499EG, 499ES, 499GS, MTRD)	1489	1.50%	5/1/2013	1 Year	1/1/2014	8.00	\$94,224,644.80	\$1,413,369.67	\$942,246.45	\$95,166,891.25
Fort Madison Gas Techs (499)	6	2.00%	9/1/2013	1 Year	1/1/2014	4.00	\$337,708.08	\$6,754.16	\$2,251.39	\$339,959.47
Fort Madison Meter Readers (499)***	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sioux Falls Union Contract (7738)	45	2.00%	10/1/2013	1 Year	1/1/2014	3.00	\$2,516,651.20	\$50,379.02	\$12,593.26	\$2,531,244.46
Non-Exempt	762	1.63%	1/1/2013	1 Year	1/1/2014	12.00	\$32,799,046.34	\$534,624.46	\$534,624.46	\$33,333,670.80
Exempt	1197	1.81%	1/1/2013	1 Year	1/1/2014	12.00	\$103,745,272.79	\$1,877,789.44	\$1,877,789.44	\$105,623,062.23
Total							\$3,882,910.75			

For 2013:

\*Base wages before increase are as of 12/31/2012 for non-union, and 1/01/2013 for union (without negotiated increases applied).

\*\*Total base pay wages in year are wages effective 1/01/2013 (as reported from Accaro), with merit increases applied, and with projected (estimated) negotiated increases for Union.

\*\*\*Fort Madison meter reading is now incorporated into Gas Tech positions, and all Fort Madison (499) are included in Fort Madison Gas Techs' negotiated contract.

# 55,759  
 =  
 # 19,471  
 =  
 Charge 41,288  
 =  
 # 3,882,911  
 =  
 Total # 3,924,199

2012 LABOR LOADING RATES

Loading Type	Estimated Expense		Unloaded Labor		Calculated 2012 Rates	
	Salaried	Union	Salaried	Union	Salaried	Union
Benefits	25,993,678	28,934,085	116,466,453	77,887,109	22.32%	37.15%
Vacation		7,164,671		77,887,109		9.20%
Holiday	5,290,910	3,459,027	116,466,453	77,887,109	4.54%	4.44%
Sick & Other PTO	14,519,741	6,176,114	116,466,453	77,887,109	12.47%	7.93%
I&D	230,000	5,309,494	116,466,453	77,887,109	0.20%	6.82%
FICA					8.85%	8.85%
FUTA					0.07%	0.07%
SUTA					0.15%	0.15%
PIP	18,702,038		116,466,453		16.06%	74.61%
						<u>9.07%</u>

401(k) Loading

	Salaried	Union	Wtd. Avg.
401(k) Expense	\$9,815,005	\$5,951,220	
Labor	\$116,466,453	\$77,887,109	
Rate	<u>8.43%</u>	<u>7.64%</u>	<u>8.11%</u>

December Labor Loadings

	0.544729345	0.455270655	
		ESTIMATE	
Employee Count	Salaried	Represented	Total
	1,912	1,598	3,510
Projected Expense:			
Medical	\$13,215,431	\$14,728,266	\$27,943,697
Dental	\$527,644	\$613,323	\$1,140,967
Vision	\$143,189	-\$19,379	\$123,810
Life/Disability	\$652,225	\$627,589	\$1,279,814
Other	\$79,487	\$45,125	\$124,611
Total H&W	\$14,617,976	\$15,994,924	\$30,612,900
Exec Comp	\$4,090,215	\$3,418,495	\$7,508,710
401(k)	\$9,815,005	\$5,951,220	\$15,766,224
OPEB	(1,293,020)	(622,648)	-\$1,915,668
Pension	-\$1,236,497	\$4,192,094	\$2,955,597
Other Benefits	\$11,375,702	\$12,939,161	\$24,314,863
Total Loadable Benefits Base	\$25,993,678	\$28,934,085	\$54,927,763
	\$21,903,464	\$25,515,589	

Benefits

MidAmerican Energy Company  
Docket 13-XXXX  
Distribution of Salaries and Wages

Individual Responsible: Rick Tunning

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company
	A	B	C	D	E	F
	<u>Electric</u>					
1	Direct Payroll Distribution Summary -					
2	Production	\$57,300,424	\$5,367,434	\$538,559	-	\$63,206,417
3	Transmission	6,390,036	714,302	60,183	-	7,164,521
4	Distribution	32,287,981	4,560,731	198,746	-	37,047,458
5	Customer Accounts	13,010,923	1,546,893	76,298	-	14,634,114
6	Customer Serv. And Info.	4,819	488	25	-	5,332
7	Sales	2,366,322	249,305	33,723	-	2,649,350
8	Admin. And General	22,683,183	2,561,249	205,880	-	25,450,312
9	Total	<u>\$134,043,688</u>	<u>\$15,000,402</u>	<u>\$1,113,414</u>	<u>\$0</u>	<u>\$150,157,504</u>
10	Percent	<u>89.27%</u>	<u>9.99%</u>	<u>0.74%</u>	<u>0.00%</u>	<u>100.00%</u>
	<u>Electric</u>					
11	Charged to O&M	\$134,043,688	\$15,000,402	\$1,113,414	\$0	\$150,157,504
12	Charged to Construction	28,110,504	2,592,096	233,155	-	30,935,755
13	Charged to Removal	2,217,819	265,507	20,726	-	2,504,052
14	Total Direct Labor	\$164,372,011	\$17,858,005	\$1,367,295	\$0	\$183,597,311
15	Percent O&M to Total	81.55%	84.00%	81.43%		<u>81.79%</u>
	<u>Gas Direct Labor</u>					
16	Charged to O&M	41,740,630	4,482,201	6,609,917	300,192	53,132,940
17	Charged to Construction	9,323,969	1,141,039	1,518,742	59,330	12,043,080
18	Charged to Removal	819,123	113,936	83,972	6,859	1,023,890
19	Total Direct Labor	\$51,883,722	\$5,737,176	\$8,212,631	\$366,381	\$66,199,910
20	Other Income	8,278,268	942,933	360,114	13,752	\$9,595,068
21	Other Balance Sheet	13,853,384	1,535,404	608,668	23,658	\$16,021,114
22	Total MEC Direct Labor	\$238,387,385	\$26,073,519	\$10,548,708	\$403,791	\$275,413,402
23	Percent Electric to Total	68.95%	68.49%	12.96%	0.00%	<u>66.66%</u>

Source: Form 1 labor distribution workpapers.