

RMP 2014 GRC Filing Requirements

R746-700-22.D.25

Employee Costs – Incentive Plans: Complete copies of bonus programs or incentive award programs in effect for the utility for the Base Year, the prior Historical Year, the Test Period and To Date. Identify incentive and bonus program expenses incurred in the Base Year, the prior Historical Year, the Test Period and To Date and identify the amounts included in the Test Period. Identify the accounts charged. Identify incentive and bonus program expenses charged or allocated to the utility from affiliates or the parent company in the Base Year, the prior Historical Year, the Test Period and To Date.

Response to R746-700-22.D.25

Please see Attachments R746-700-22.D.25-a, R746-700-22.D.25-b, R746-700-22.D.25-c, and R746-700-22.D.25-d for the Company's 2010, 2011, 2012, and 2013 Annual Incentive Plan documents.

Please refer to Attachment R746-700-22.D.25-e for Bonuses and Awards, and Incentive expenses incurred for the various periods requested. These costs are spread to FERC accounts 500 to 935 based on the base year actual percentages. Please note these bonuses and awards, and incentive expenses are combined with all other labor and benefit expenses before being allocated to jurisdictions. As a result, these costs are not directly available on a Utah allocated basis. However, these expenses can be calculated using the approximate Utah allocation of total utility labor as shown on Attachment R746-700-22.D.25-e.

Please also refer to Attachment R746-700-22.D.25-e for incentive program expenses charged to PacifiCorp from MEHC. These costs are all charged to FERC Account 930.2 and allocated to Utah on an SO factor.