

R746-700-
22.D.26

A listing of health and other benefits received by employees during the Base Year. Provide a detailed description of changes to employee benefits occurring subsequent to the Base Year To Date and anticipated future changes through the end of the Test Period that are reflected in the filing.

Medical, dental, vision, life insurance, disability, and 401(k) and retirement benefits were offered to employees during the base year.

2013 Health and Welfare Plan Design Changes

CDHP Plan design (for all employees except Local 659, Local 125 and Local 57):

- Added an out of network deductible (\$2,000 employee only and \$4,000 for employee plus one or more
- Added an out of network out of pocket maximum of \$4,000 employee only and \$8,000 employee plus one or more
- Increased in network out of pocket maximum from \$3,000 to \$3,500 employee only and \$6,000 to \$7,000 employee plus one or more.
- Coinsurance changed from 85% to 80% for in network services and \$65% to 60% for out of network services.

EPO Plan design (for all employees except Local 125 and Local 57)

- Physician office visit co-pays increased from \$25 to \$30.

PPO Plan design (for all employees except Local 125 and Local 57)

- Physician office visit co-pays increased from \$25 to \$35.

Deductible Plan design (for only non-union employees)

- Physician office visit co-pays increased from \$25 to \$30.

Prescription Drug Plan design (for all employees enrolled in the EPO, PPO and \$600 deductible plans)

- Brand formulary retail co-insurance increased from 20% to 30% and mail order increased from \$40 to \$60 co-pay
- Non-Brand formulary retail co-insurance increased from \$50 to \$60 and mail order increased from \$80 to \$120 co-pay.

The cost sharing of the medical plan for employees changed effective Jan. 1, 2013

Non-union	81%/19%
Local 659	80%/20%
Local 197	70%/30%
Local 127	70%/30%
Local S1978	70%/30%
Local 125	70%/30%
Local 57	75%/25%

2013 401(k) Plan

Effective June 26, 2013, new hires and certain transfers in Local 57 became eligible to receive a 3.5% enhanced employer contribution to their 401(k) in lieu of participating in the Local 57/PacifiCorp Retirement Trust.

2014 Health and Welfare Plan Design Changes

CDHP Plan design (for all employees except Local 659, Local 125 and Local 57):

- Added an out of network deductible (\$2,000 employee only and \$4,000 for employee plus one or more
- Added an out of network out of pocket maximum of \$4,000 employee only and \$8,000 employee plus one or more
- Increased in network out of pocket maximum from \$3,000 to \$3,500 employee only and \$6,000 to \$7,000 employee plus one or more.
- Coinsurance changed from 85% to 80% for in network services and \$65% to 60% for out of network services.

HDHP without a health savings account (for only non-union employees)

- Plan design identical to CDHP Plan

EPO Plan design

- Plan eliminated

PPO Plan design

- Plan eliminated for all employees except Local S1978

Deductible Plan design (for all employees except Local 125 and Local 57)

- \$400 deductible plan offered to Local 127 and 197
- \$300 deductible plan offered only to Local S1978
- \$600 deductible plan offered only to Local 659
- Eliminated for non-union employees

Prescription Drug Plan design

No plan design changes

The cost sharing of the medical plan for non-represented employees changed effective Jan. 1, 2014 to:

Non-union	79%/21%
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2014 401(k) Plan

No changes anticipated for this plan in 2014.