

	<b>Department/Position</b>	<b>Start Date</b>	<b>Salary</b>	<b>South Dakota Electric Amount</b>
	(a)	(b)	(c)	(d)
	Power Production:			
1	Financial Analyst	12/15/2014	\$ 45,360	\$ 2,341
2	Environmental Scientist	01/05/2015	63,500	3,277
3	Environmental Scientist	01/04/2016	71,000	3,664
4	Engineer	02/22/2016	62,000	3,200
5	Total Incremental Labor		\$ 241,860	\$ 12,482
6	Bonus & Incentive Compensation		6.53%	\$ 815
7	Medical/Dental		11.38%	1,420
8	Workers Compensation		0.57%	71
9	Other Benefits		0.35%	44
10	FICA, FUTA & SUTA		7.15%	892
11	401k		8.00%	999
12	Total Incremental Benefits		33.98%	\$ 4,241
13	Total Incremental Labor and Benefits			\$ 16,723

Sources:

Columns a-d, lines 1-3: DR 8-7  
Columns a-d, line 4: Email from Travis Jacobson on 2/29/16  
Line 5: Sum lines 1-4  
Column c, line 6: 9.80% (workpaper H-56) \* 2/3 (Dave's bonus and inc. comp. recommend.)  
Column c, lines 7-11: Workpaper H-56  
Column d, lines 6-11: Column c \* Column d, line 5  
Line 12: Sum lines 6-11  
Line 13: Line 5 + line 12