

MidAmerican Energy Company
Docket No. NG22-____
South Dakota Gas Operating Income Statement
Pro-Forma Adjustment - Payroll Adjustment
Test Year Ended December 31, 2021

Line No.	Description	Amount	Reference
	(a)	(b)	(c)
1	Total payroll increase	\$ 10,665,626	WP BMG 5, Page 2
2	FICA, FUTA, SUTA %	8.88%	WP BMG 5, Page 3
3	Total payroll paxes increase	\$ 947,108	Line 1 * Line 2
4	401(k) %	10.99%	WP BMG 5 Page 3
5	Total 401(k) benefit increase	\$ 1,172,152	Line 1 * Line 4
6	O&M vs total labor %	72.41%	WP BMG 5, Page 5, Line 21
7	O&M labor increase	\$ 7,723,512	Line 1* Line 6
8	401(k) increase	\$ 848,814	Line 5 * Line 6
9	Payroll tax increase	\$ 685,848	Line 3 * Line 6
10	Gas labor amount	27.55% \$ 2,127,723	Gas Labor % (WP BMG 5 Page 5)* Line 7
11	Gas 401(k)	27.55% \$ 233,837	Gas Labor % (WP BMG 5 Page 5) * Line 8
12	Gas payroll Taxes	27.55% \$ 188,942	Gas Labor % (WP BMG 5 Page 5) * Line 9
13	Pro Forma Adjustment - Jurisdictional Distribution of Gas O&M Expense Increase		
14	Iowa	78.87% \$ 1,678,239	WP BMG 5 Page 5 Line 11 * Line 10
15	Illinois	8.64% \$ 183,796	WP BMG 5 Page 5 Line 11 * Line 10
16	South Dakota	12.03% \$ 256,022	WP BMG 5 Page 5 Line 11 * Line 10
17	Nebraska	0.45% \$ 9,666	WP BMG 5 Page 5 Line 11 * Line 10
18	Pro Forma Adjustment - Jurisdictional Distribution of Gas 401(k) Increase		
19	Iowa	78.87% \$ 184,438	WP BMG 5 Page 5 Line 11 * Line 11
20	Illinois	8.64% \$ 20,199	WP BMG 5 Page 5 Line 11 * Line 11
21	South Dakota	12.03% \$ 28,137	WP BMG 5 Page 5 Line 11 * Line 11
22	Nebraska	0.45% \$ 1,062	WP BMG 5 Page 5 Line 11 * Line 11
23	Pro Forma Adjustment - Jurisdictional Distribution of Gas Payroll Tax Expense Increase		
24	Iowa	78.87% \$ 149,028	WP BMG 5 Page 5 Line 11 * Line 12
25	Illinois	8.64% \$ 16,321	WP BMG 5 Page 5 Line 11 * Line 12
26	South Dakota	12.03% \$ 22,735	WP BMG 5 Page 5 Line 11 * Line 12
27	Nebraska	0.45% \$ 858	WP BMG 5 Page 5 Line 11 * Line 12
28	Pro Forma Adjustment - SD		
29	Increase Labor Expense	\$ 256,022	Line 16
30	Pro Forma Adjustment - SD		
31	Increase 401(k) Expense	\$ 28,137	Line 21
32	Pro Forma Adjustment -SD		
33	Increase Payroll Tax Expense - FICA	\$ 22,453	
34	Increase Payroll Tax Expense - FUTA	\$ 128	
35	Increase Payroll Tax Expense - SUTA	\$ 154	
36	Total	\$ 22,735	Line 26

To Exh. BMG 1.1 Sch. 5

Exhibit BMG 1.1, WP 5
Docket No. NG22-____
Test Year Ending December 31, 2021
MidAmerican Energy Company
Annual Pay Increases
2021

Employee Group or Affiliation	Number of Employees	Percentage Increase to Base Wages (new hires excluded)	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
2021										
Consolidated Contract (109,499CL, 499EG, 499ES, 499GS, MTRD)	1332	N/A	2.50%	5/1/2021	1 Year	1/1/2022	8.00	\$112,525,732.80	① \$2,813,143.32	② \$1,875,428.88
Fort Madison Gas Techs (499)	6	N/A	2.50%	9/1/2021	1 Year	1/1/2022	4.00	\$485,804.80	① \$12,145.12	② \$4,048.37
Sioux Falls Union Contract (7738)	48	N/A	2.50%	10/1/2021	1 Year	1/1/2022	3.00	\$3,894,987.20	① \$97,374.68	② \$24,343.67
Non-Exempt	645	3.75%	2.00%	1/1/2022	1 Year	1/1/2022	0.00	\$33,057,086.40	\$1,239,640.74	\$0.00
Exempt	1395	3.75%	2.00%	1/1/2022	1 Year	1/1/2022	0.00	\$146,252,800.40	\$5,484,480.02	\$0.00
Total									③ \$9,646,783.88	

For 2021:
*Base wages before increase are as of 12/31/2021 for union and non-union.

**Total base pay wages in year are wages effective 1/01/2022 (as reported from Oracle), with merit increases applied, and with projected (estimated) negotiated increases for Union.

Sum of ①'s	+ 2,922,463
Sum of ②'s	<u>1,903,821</u>
Difference	1,018,642
③	<u>9,646,784</u>
Total	<u><u>\$ 10,665,626</u></u>

MidAmerican Energy Company
2021 Blended Labor Loading Rates

Loading Type	2021 Expenses			Loadable Labor			Blended 2021 Rates	
	Salaried	Union	Total	Salaried	Union	Total	Salaried	Union
Benefits	41,566,268	31,694,569	73,260,836	150,609,264	92,961,584	243,570,848	27.60%	34.09%
Vacation		7,879,752	7,879,752		92,961,584	92,961,584		8.48%
Holiday	6,829,971	4,545,997	11,375,968	150,609,264	92,961,584	243,570,848	4.53%	4.89%
Sick & Other PTO	19,100,122	9,778,054	28,878,176	150,609,264	92,961,584	243,570,848	12.68%	10.52%
I&D	208,095	5,587,447	5,795,542	150,609,264	92,961,584	243,570,848	0.14%	6.01%
FICA			25,451,225			290,096,863	8.77%	8.77%
FUTA			155,618			290,096,863	0.05%	0.05%
SUTA			167,577			290,096,863	0.06%	0.06%
PIP	26,037,724		26,037,724	150,609,264		150,609,264	17.29%	
Safety Awards	505,291	361,250	866,541	150,609,264	92,961,584	243,570,848	0.34%	0.39%
							<u>71.46%</u>	<u>73.26%</u>

8.88%

401(k) Loading

	<u>Salaried</u>	<u>Union</u>	<u>Weighted</u>
401(k) expense	41,566,268	31,694,569	
Laboer	150,609,264	92,961,584	
	<u>10.42%</u>	<u>11.90%</u>	<u>10.99%</u>

MidAmerican Energy Company
2021 Benefits Expenses

	59.48%	40.52%	
	ESTIMATE		
	<u>Salaried</u>	<u>Represented</u>	<u>Total</u>
Employee Count	2,032	1,384	3,416
Projected Expense:			
Medical	\$ 19,959,674	\$ 14,426,500	\$ 34,386,174
Dental	760,500	714,500	1,475,000
Vision	87,500	28,600	116,100
Life/Disability	874,422	790,817	1,665,239
Other	68,902	44,011	112,913
Total H&W	<u>\$ 21,750,998</u>	<u>\$ 16,004,427</u>	<u>\$ 37,755,426</u>
Exec Comp	<u>\$ 1,107,419</u>	<u>\$ 754,266</u>	<u>\$ 1,861,684</u>
401(k)	<u>15,697,896</u>	<u>11,059,245</u>	<u>26,757,140</u>
OPEB	2,488,378	2,516,637	5,005,015
Pension	<u>521,577</u>	<u>1,359,994</u>	<u>1,881,571</u>
Other Benefits	<u>\$ 19,815,269</u>	<u>\$ 15,690,141</u>	<u>\$ 35,505,411</u>
Total Loadable Benefits Base	<u>\$ 41,566,268</u>	<u>\$ 31,694,569</u>	<u>\$ 73,260,836</u>

MidAmerican Energy Company
Docket No. NG22-____
South Dakota Gas Operating Income Statement
Distribution of Salaries and Wages
Test Year Ended December 31, 2021
Per FERC Form 1 Labor Distribution Workpapers

Line	Description						Total
		Iowa	Illinois	South Dakota	Nebraska	FERC	Company Gas
No.	A	B	C	D	E	F	G
1	Direct Payroll Distribution Summary -						
2	Manufactured Gas	\$12,840	\$0	\$0	\$0	-	\$12,840
3	Other Gas Supply	1,163,999	158,430	200,628	7,555	-	1,530,612
4	Storage, LNG	1,209,296	132,910	199,395	8,808	-	1,550,409
5	Distribution	30,761,076	3,430,052	4,429,870	150,510	-	38,771,508
6	Customer Accounts	11,284,321	1,129,318	1,971,994	68,536	-	14,454,169
7	Customer Serv. And Info.	479	0	0	1,049	-	1,528
8	Sales	724,950	46,092	86,941	6,972	-	864,955
9	Admin. And General	3,853,202	470,650	587,871	38,851	-	4,950,573
10	Total	\$49,010,163	\$5,367,452	\$7,476,699	\$282,281	\$0	\$62,136,595
11	Percent	78.87%	8.64%	12.03%	0.45%	0.00%	100.00%
<u>Electric Direct Labor</u>							
12	Charged to O&M	\$ 143,283,075	\$ 13,861,486	\$ 1,904,711	\$ -	\$ 558,333	\$ 159,607,605
13	Charged to Construction	68,476,426	3,308,755	484,405	-	561,167	72,830,753
14	Charged to Removal	5,010,599	237,124	39,601	-	31,452	5,318,776
15	Total Direct Labor	\$216,770,100	\$17,407,365	\$2,428,717	\$0	\$1,150,952	\$237,757,134
16	Percent O&M to Total	66.10%	79.63%	78.42%			67.13%
<u>Gas Direct Labor</u>							
17	Charged to O&M	\$ 47,915,403	\$ 5,299,681	\$ 7,234,464	\$ 239,063	\$ -	60,688,611
18	Charged to Construction	16,676,011	1,574,736	3,314,630	160,911	-	21,726,288
19	Charged to Removal	1,128,377	142,185	110,577	10,654	-	1,391,793
20	Total Direct Labor	\$65,719,791	\$7,016,602	\$10,659,671	\$410,628	-	\$83,806,692
21	Percent O&M to Total	72.91%	75.53%	67.87%	58.22%		72.41%
22	Other Income						\$4,018,408
23	Other Balance Sheet Clearing Accounts						\$20,270,374 \$8,250,060
24	Total MEC Direct Labor	\$282,489,891	\$24,423,967	\$13,088,388	\$410,628	\$1,150,952	\$354,102,668
25	Percent Gas to Total	25.06%	27.66%	79.16%	100.00%		27.55%
26	Percent Electric to Total	74.94%	72.34%	20.84%	0.00%		72.45%

MidAmerican Energy Company
Docket No. NG22-____
South Dakota Gas Operating Income Statement
Distribution of Salaries and Wages
Test Year Ended December 31, 2021

Line No.	Account	Test Year	Pro Forma Adjustment			
		Labor	Labor	Benefits	Taxes	Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	735	\$ -	\$ -			\$ -
2	813	222,912	8,686			8,686
3	840	56,487	2,201			2,201
4	841	105,910	4,127			4,127
5	843	39,310	1,532			1,532
6	870	868,791	33,853			33,853
7	871	163,147	6,357			6,357
8	874	533,850	20,802			20,802
9	875	106,986	4,169			4,169
10	877	44,650	1,740			1,740
11	878	458,639	17,871			17,871
12	879	618,496	24,100			24,100
13	880	851,066	33,162			33,162
14	887	482,662	18,807			18,807
15	889	37,358	1,456			1,456
16	891	36,503	1,422			1,422
17	892	324,449	12,642			12,642
18	893	125,681	4,897			4,897
19	901	118,423	4,614			4,614
20	902	236,499	9,215			9,215
21	903	1,548,837	60,351			60,351
22	904	-	-			-
23	905	6,067	236			236
24	908	-	-			-
25	909	-	-			-
26	912	79,322	3,091			3,091
27	916	6,637	259			259
28	920	671,787	26,176			26,176
29	922	(108,121)	(4,213)			(4,213)
30	924	9,462	369			369
31	925	14,159	552			552
32	926	(1,099,080)	(42,826)	28,137		(14,689)
33	928	1,316	51			51
34	930	8,303	324			324
35	935	-	-			-
36	Other taxes				22,735	22,735
37	Total	\$ 6,570,508	\$ 256,022	\$ 28,137	\$ 22,735	\$ 306,894

Column C source: Schedule H-1