

Labor Expense

	2014	2015	2016	2017	2018	2019
1 Expense	29,082,799	28,665,979	29,202,020	27,214,257	36,869,424	43,532,179
2 Voluntary Retirement Program 1/				0	0	(2,611,704)
3 Incentive Accrual Expense	5,905,888	4,238,211	3,823,321	4,108,572	3,899,464	3,769,551
4 Allocated Charges	286,679			242,701		0
5 Other Expense	1,606,264	1,443,456	1,323,278	891,164	362,117	385,119
6 Total Labor Expensed	36,881,630	34,347,646	34,348,618	32,456,694	41,131,005	45,075,145
7 Pension Expense	4,685,412	5,471,473	3,315,141	(3,496,857)	(2,929,280)	(4,614,392)
8 Other Labor Overhead Expense	15,047,469	16,278,597	15,522,798	12,192,827	7,623,330	8,892,477
9 Affiliated Labor (560)	9,324,483	10,258,925	11,172,449	12,228,030	19,973,736	21,117,266
10 Affiliated Labor Overhead (561)	6,665,195	8,400,814	8,085,639	5,122,838	10,946,228	6,134,515
11 Total Labor/Labor Overhead Expensed	72,604,189	74,757,455	72,444,645	58,503,534	76,745,019	76,605,011
12 Year-to-Year % change 2/		2.97%	-3.1%	-19.2%	31.2%	-0.2%

1/ 2017 and 2018 amounts exclude one time severance payments made of \$4,695,381 and \$171,109 respectively. In 2019 Dominion Energy offered an early retirement incentive. Approximately 87 employees took the incentive. Anticipated savings related to these retirements have been included in 2019 as credits. One time severance payments related to the 2019 retirement incentive have been

2/ The percentage decrease in 2017 was caused by DEW not receiving allocated charges from DES during that year while transitioning from Peoplesoft accounting to SAP. Allocation began in 2018.

Annual Expected Increase	(140,008)
Percent Allocated to Wyoming	4.25%
Portion Allocated to Wyoming	\$ (5,954)