

1 Q. **Reference: Volume I, Schedule B-I, Issue Topic: Operating Efficiencies**

2 Please provide a breakdown of Other Labour-Related Costs for the years 2019 to the 2027 test  
3 year as well as the 2019 test year. Also provide for those years, any costs related to labour (such  
4 as payroll tax) that is not included in the Total Labour figures.

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7 A. Please refer to NP-NLH-053, Attachment 1.

**Newfoundland and Labrador Hydro**  
**Other Labour-Related Costs**  
**(\$000)<sup>1</sup>**

|                                                           | <b>2019<br/>Test Year</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Forecast</b> | <b>2027<br/>Test Year</b> |
|-----------------------------------------------------------|---------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------|---------------------------|
| Labor Recharge                                            | (21,928)                  | (26,360)               | (24,078)               | (25,938)               | (23,451)               | (24,401)               | (26,841)               | (30,466)               | (28,778)                 | (31,237)                  |
| Employee Future Benefits                                  | 6,705                     | 9,023                  | 7,140                  | 6,994                  | 6,546                  | 3,236                  | 4,695                  | 5,635                  | 6,734                    | 7,081                     |
| Benefits                                                  | 15,635                    | 15,482                 | 14,500                 | 14,909                 | 14,788                 | 15,789                 | 17,193                 | 19,646                 | 19,799                   | 20,688                    |
| Allowances                                                | 1,903                     | 2,269                  | 2,034                  | 2,171                  | 2,245                  | 2,669                  | 2,512                  | 2,489                  | 2,614                    | 2,687                     |
| Director's Fee/Expenses                                   | 65                        | 69                     | 59                     | 55                     | 83                     | 81                     | 86                     | 96                     | 175                      | 176                       |
| Other Salary Cost                                         | 856                       | 2,039                  | 5,247                  | (227)                  | 1,683                  | 3,331                  | 1,631                  | 651                    | 30                       | 31                        |
| <b>Total Other Labour-Related Costs</b>                   | <b>3,236</b>              | <b>2,523</b>           | <b>4,902</b>           | <b>(2,038)</b>         | <b>1,892</b>           | <b>704</b>             | <b>(723)</b>           | <b>(1,949)</b>         | <b>575</b>               | <b>(574)</b>              |
| <b>Labour-related costs not included in Total Labour:</b> |                           |                        |                        |                        |                        |                        |                        |                        |                          |                           |
| Payroll Taxes <sup>2</sup>                                | 2,009                     | 1,880                  | 1,853                  | 1,871                  | 1,846                  | 1,986                  | 1,947                  | 2,091                  | 2,149                    | 2,180                     |

<sup>1</sup> Numbers may not add due to rounding.

<sup>2</sup> Payroll taxes are recorded in Miscellaneous Expenses.