

Company: Southern California Gas Company (U 904 G)/San Diego Gas & Electric
Company (U 902 M)
Proceeding: 2024 General Rate Case
Application: A.22-05-015/~~A.22-05~~-016 (cons.)
Exhibit: SCG-25-R-E/SDG&E-29-R-E

REVISED

PREPARED DIRECT TESTIMONY OF

DEBBIE S. ROBINSON

(CORPORATE CENTER – COMPENSATION AND BENEFITS)

[ERRATA](#)

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**



~~August 2022~~ May 2023

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Appendix B – SoCalGas 2024 General Rate Case Total Compensation Study

Appendix C – SDG&E 2024 General Rate Case Total Compensation Study

Summary of Requests

The compensation and benefits programs of Southern California Gas Company (SoCalGas) and San Diego Gas & Electric Company (SDG&E) (collectively, the Companies) include the following components:

- Base Pay
- Variable Pay (annual Incentive Compensation Plan, or ICP)
- Long-term incentives
- Special recognition awards
- Health and welfare benefits
- Retirement benefits
- Other benefit programs

The results of a total compensation study conducted by Willis Towers Watson (WTW), a nationally recognized compensation and benefits consulting firm, are included as Appendices B and C (the WTW Study). The WTW Study found SoCalGas' total compensation to be within 1.9% of market based on actual total compensation (using actual ICP) and within 0.7% based on target total compensation (using target ICP). The WTW Study found SDG&E's actual total compensation to be within 3.4% of market and within 1.9% of market based on target total compensation.

1 **ERRATA REVISED PREPARED DIRECT TESTIMONY OF**
2 **DEBBIE S. ROBINSON**
3 **(COMPENSATION AND BENEFITS)**
4

5 **I. INTRODUCTION AND SCOPE OF TESTIMONY**

6 My prepared direct testimony provides an overview of the total compensation and
7 benefits programs at SoCalGas and SDG&E.

8 SoCalGas' and SDG&E's compensation and benefits programs include the following
9 components:

- 10 • Base Pay
- 11 • Variable Pay/ICP
- 12 • Long-term incentives¹
- 13 • Special recognition awards
- 14 • Health and welfare benefits
- 15 • Retirement benefits
- 16 • Other benefit programs

17 My prepared direct testimony also includes the results of the WTW Study.² Certain
18 benefits are covered by other witnesses or in other exhibits (Ex.):

- 19 • Long-term disability and workers' compensation are covered by Abigail
20 Nishimoto (Ex. SCG-28) and Alexandra Taylor (Ex. SDG&E-32)
- 21 • Broad-based pension benefits and postretirement benefits are covered by Peter H.
22 Andersen (Ex. SCG-26/SDG&E-30).

23 As summarized in Table DR-1 and Table DR-2 below, projected Test Year (TY) 2024
24 compensation and benefit program costs (excluding base pay and benefits covered in other
25 witness areas) are \$~~296~~³⁰⁴ million for SoCalGas and \$19~~1~~⁴ million for SDG&E.^{3,4}
26

¹ Long-term incentive plan costs were not included in the Companies' forecasts or the WTW Study.

² The WTW Study is included as Appendix B (SoCalGas) and Appendix C (SDG&E).

³ Forecasts exclude costs for SoCalGas and SDG&E executive officers covered under California Public Utilities Code Section 706, as modified by Senate Bill (SB) 901 (hereinafter referred to as "SB 901").

⁴ [SoCalGas and SDG&E identified an error in the headcount forecast. The headcount forecast was overstated due to the double counting of certain employees on leave. All corrections made in my Errata Revised Direct Testimony relate to this headcount forecast error.](#)

TABLE DR-1⁵

SoCalGas	2021	2022	2023	2024
Compensation and Benefit Programs	Actual	Forecast	Forecast	Forecast
Compensation				
Variable Pay/ICP	\$ 104,638	\$ 102,776	\$ 109,869	\$ 114,022
Spot Cash	\$ 2,768	\$ 1,922	\$ 1,922	\$ 1,922
Employee Recognition	\$ 74	\$ 681	\$ 729	\$ 755
Subtotal - Compensation	\$ 107,480	\$ 105,379	\$ 112,520	\$ 116,699
Health Benefits				
Medical	\$ 92,340	\$ 106,235	\$ 120,752	\$ 132,596
Dental	\$ 3,915	\$ 5,199	\$ 5,781	\$ 6,225
Vision	\$ 475	\$ 587	\$ 652	\$ 701
Wellness	\$ 269	\$ 981	\$ 1,061	\$ 1,187
Employee Assistance Program	\$ 295	\$ 931	\$ 1,057	\$ 1,161
Subtotal - Health Benefits	\$ 97,293	\$ 113,934	\$ 129,304	\$ 141,869
Welfare Benefits				
AD&D Insurance	\$ 78	\$ 152	\$ 168	\$ 179
Business Travel Insurance	\$ 87	\$ 47	\$ 47	\$ 47
Life Insurance	\$ 1,174	\$ 1,358	\$ 1,495	\$ 1,589
Subtotal - Welfare Benefits	\$ 1,340	\$ 1,557	\$ 1,709	\$ 1,815
Retirement Benefits				
Retirement Savings Plan	\$ 28,401	\$ 32,101	\$ 33,372	\$ 34,613
Nonqualified Savings Plan	\$ 288	\$ 298	\$ 308	\$ 317
Supplemental Pension	\$ 6,108	\$ 1,057	\$ 2,530	\$ 2,206
Subtotal - Retirement Benefits	\$ 34,797	\$ 33,456	\$ 36,209	\$ 37,136
Other Benefit Programs and Fees				
Benefit Administration Fees	\$ 1,360	\$ 1,772	\$ 1,613	\$ 1,614
Educational Assistance	\$ 1,806	\$ 2,096	\$ 2,245	\$ 2,338
Emergency Child Care	\$ 246	\$ 214	\$ 300	\$ 312
Mass Transit	\$ 26	\$ 1,339	\$ 1,913	\$ 1,980
Retirement Activities	\$ 154	\$ 97	\$ 121	\$ 147
Service Recognition	\$ 189	\$ 161	\$ 235	\$ 219
Special Events	\$ -	\$ 255	\$ 272	\$ 283
Subtotal - Other Benefit Programs and Fees	\$ 3,780	\$ 5,934	\$ 6,699	\$ 6,893
Total	\$ 244,690	\$ 260,259	\$ 286,442	\$ 304,412

⁵ Totals and sub-totals throughout this testimony may reflect minor rounding differences compared to data from General Rate Case Integrated Database and in corresponding workpapers.

	2021	2022	2023	2024
SoCalGas	Actual	Forecast	Forecast	Forecast
Compensation				
Variable Pay/ICP	\$ 104,638	\$ 101,126	\$ 108,219	\$ 112,372
Spot Cash	\$ 2,768	\$ 1,922	\$ 1,922	\$ 1,922
Employee Recognition	\$ 74	\$ 653	\$ 702	\$ 727
Subtotal - Compensation	\$ 107,480	\$ 103,701	\$ 110,843	\$ 115,021
Health Benefits				
Medical	\$ 92,340	\$ 102,063	\$ 116,277	\$ 127,918
Dental	\$ 3,915	\$ 5,050	\$ 5,627	\$ 6,064
Vision	\$ 475	\$ 565	\$ 630	\$ 677
Wellness	\$ 269	\$ 974	\$ 1,054	\$ 1,179
Employee Assistance Program	\$ 295	\$ 895	\$ 1,019	\$ 1,121
Subtotal - Health Benefits	\$ 97,293	\$ 109,547	\$ 124,607	\$ 136,959
Welfare Benefits				
AD&D Insurance	\$ 78	\$ 145	\$ 160	\$ 171
Business Travel Insurance	\$ 87	\$ 46	\$ 47	\$ 47
Life Insurance	\$ 1,174	\$ 1,294	\$ 1,424	\$ 1,514
Subtotal - Welfare Benefits	\$ 1,340	\$ 1,485	\$ 1,631	\$ 1,732
Retirement Benefits				
Retirement Savings Plan	\$ 28,401	\$ 30,838	\$ 32,065	\$ 33,261
Nonqualified Savings Plan	\$ 288	\$ 298	\$ 308	\$ 317
Supplemental Pension	\$ 6,108	\$ 1,057	\$ 2,530	\$ 2,206
Subtotal - Retirement Benefits	\$ 34,797	\$ 32,193	\$ 34,903	\$ 35,784
Other Benefit Programs and Fees				
Benefit Administration Fees	\$ 1,360	\$ 1,759	\$ 1,601	\$ 1,611
Educational Assistance	\$ 1,806	\$ 2,006	\$ 2,147	\$ 2,236
Emergency Care	\$ 246	\$ 214	\$ 300	\$ 312
Mass Transit	\$ 26	\$ 1,285	\$ 1,841	\$ 1,908
Retirement Activities	\$ 154	\$ 97	\$ 121	\$ 147
Service Recognition	\$ 189	\$ 161	\$ 235	\$ 219
Special Events	\$ -	\$ 244	\$ 261	\$ 272
Subtotal - Other Benefit Programs and Fees	\$ 3,780	\$ 5,766	\$ 6,506	\$ 6,705
Total	\$ 244,690	\$ 252,692	\$ 278,490	\$ 296,201

	2021	2022	2023	2024
SoCalGas	Actual	Forecast	Forecast	Forecast
Compensation				
Variable Pay/ICP	\$ 104,638	\$ 101,126	\$ 108,219	\$ 112,372
Spot Cash	\$ 2,768	\$ 1,922	\$ 1,922	\$ 1,922
Employee Recognition	\$ 74	\$ 653	\$ 702	\$ 727
Subtotal - Compensation	\$ 107,480	\$ 103,701	\$ 110,843	\$ 115,021
Health Benefits				
Medical	\$ 92,340	\$ 102,063	\$ 116,277	\$ 127,918
Dental	\$ 3,915	\$ 5,050	\$ 5,627	\$ 6,064
Vision	\$ 475	\$ 565	\$ 630	\$ 677
Wellness	\$ 269	\$ 974	\$ 1,054	\$ 1,179
Employee Assistance Program	\$ 295	\$ 895	\$ 1,019	\$ 1,121
Subtotal - Health Benefits	\$ 97,294	\$ 109,547	\$ 124,607	\$ 136,959
Welfare Benefits				
AD&D Insurance	\$ 78	\$ 145	\$ 160	\$ 171
Business Travel Insurance	\$ 87	\$ 46	\$ 47	\$ 47
Life Insurance	\$ 1,174	\$ 1,294	\$ 1,424	\$ 1,514
Subtotal - Welfare Benefits	\$ 1,339	\$ 1,485	\$ 1,631	\$ 1,732
Retirement Benefits				
Retirement Savings Plan	\$ 28,401	\$ 30,838	\$ 32,065	\$ 33,261
Nonqualified Savings Plan	\$ 288	\$ 298	\$ 308	\$ 317
Supplemental Pension	\$ 6,108	\$ 1,057	\$ 2,530	\$ 2,206
Subtotal - Retirement Benefits	\$ 34,797	\$ 32,193	\$ 34,903	\$ 35,784
Other Benefit Programs and Fees				
Benefit Administration Fees	\$ 1,360	\$ 1,759	\$ 1,601	\$ 1,611
Educational Assistance	\$ 1,806	\$ 2,006	\$ 2,147	\$ 2,236
Emergency Care	\$ 246	\$ 214	\$ 300	\$ 312
Mass Transit	\$ 26	\$ 1,285	\$ 1,841	\$ 1,908
Retirement Activities	\$ 154	\$ 97	\$ 121	\$ 147
Service Recognition	\$ 189	\$ 161	\$ 235	\$ 219
Special Events	\$ -	\$ 244	\$ 261	\$ 272
Subtotal - Other Benefit Programs an	\$ 3,781	\$ 5,766	\$ 6,506	\$ 6,705
Total	\$ 244,691	\$ 252,692	\$ 278,490	\$ 296,201

TABLE DR-2

	2021	2022	2023	2024
SDG&E	Actual	Forecast	Forecast	Forecast
Compensation				
Variable Pay/ICP	\$ 78,839	\$ 75,582	\$ 78,441	\$ 82,893
Spot Cash	\$ 1,757	\$ 1,513	\$ 1,513	\$ 1,513
Employee Recognition	\$ 52	\$ 369	\$ 384	\$ 403
Subtotal - Compensation	\$ 80,648	\$ 77,465	\$ 80,338	\$ 84,809
Health Benefits				
Medical	\$ 54,545	\$ 60,829	\$ 67,080	\$ 74,657
Dental	\$ 3,399	\$ 4,145	\$ 4,479	\$ 4,883
Vision	\$ 284	\$ 330	\$ 356	\$ 388
Wellness	\$ 481	\$ 944	\$ 1,196	\$ 1,204
Employee Assistance Program	\$ 166	\$ 385	\$ 425	\$ 476
Subtotal - Health Benefits	\$ 58,875	\$ 66,633	\$ 73,536	\$ 81,607
Welfare Benefits				
AD&D Insurance	\$ 111	\$ 119	\$ 127	\$ 137
Business Travel Insurance	\$ 50	\$ 25	\$ 25	\$ 25
Life Insurance	\$ 457	\$ 493	\$ 528	\$ 571
Subtotal - Welfare Benefits	\$ 618	\$ 637	\$ 680	\$ 733
Retirement Benefits				
Retirement Savings Plan	\$ 18,497	\$ 19,628	\$ 21,028	\$ 22,702
Nonqualified Savings Plan	\$ 244	\$ 253	\$ 261	\$ 268
Supplemental Pension	\$ 1,968	\$ 1,253	\$ 1,989	\$ 1,945
Subtotal - Retirement Benefits	\$ 20,709	\$ 21,134	\$ 23,278	\$ 24,916
Other Benefit Programs and Fees				
Benefit Administration Fees	\$ 893	\$ 1,147	\$ 1,008	\$ 977
Educational Assistance	\$ 595	\$ 661	\$ 684	\$ 718
Emergency Care	\$ 151	\$ 192	\$ 191	\$ 190
Mass Transit	\$ 13	\$ 90	\$ 125	\$ 131
Retirement Activities	\$ 59	\$ 55	\$ 66	\$ 79
Service Recognition	\$ 104	\$ 99	\$ 108	\$ 126
Special Events				
Subtotal - Other Benefit Programs and I	\$ 1,814	\$ 2,245	\$ 2,182	\$ 2,221
Total	\$162,664	\$168,114	\$180,014	\$194,285

	2021	2022	2023	2024
SDG&E	Actual	Forecast	Forecast	Forecast
Compensation				
Variable Pay/ICP	\$ 78,839	\$ 74,351	\$ 77,209	\$ 81,661
Spot Cash	\$ 1,757	\$ 1,513	\$ 1,513	\$ 1,513
Employee Recognition	\$ 52	\$ 360	\$ 375	\$ 394
Subtotal - Compensation	\$ 80,648	\$ 76,224	\$ 79,097	\$ 83,568
Health Benefits				
Medical	\$ 54,545	\$ 59,327	\$ 65,488	\$ 72,968
Dental	\$ 3,399	\$ 4,043	\$ 4,373	\$ 4,772
Vision	\$ 284	\$ 322	\$ 348	\$ 379
Wellness	\$ 481	\$ 943	\$ 1,195	\$ 1,202
Employee Assistance Program	\$ 166	\$ 378	\$ 417	\$ 468
Subtotal - Health Benefits	\$ 58,875	\$ 65,013	\$ 71,821	\$ 79,789
Welfare Benefits				
AD&D Insurance	\$ 111	\$ 116	\$ 124	\$ 134
Business Travel Insurance	\$ 50	\$ 25	\$ 25	\$ 25
Life Insurance	\$ 457	\$ 482	\$ 516	\$ 557
Subtotal - Welfare Benefits	\$ 618	\$ 623	\$ 665	\$ 716
Retirement Benefits				
Retirement Savings Plan	\$ 18,497	\$ 19,173	\$ 20,541	\$ 22,179
Nonqualified Savings Plan	\$ 244	\$ 253	\$ 261	\$ 268
Supplemental Pension	\$ 1,968	\$ 1,253	\$ 1,989	\$ 1,945
Subtotal - Retirement Benefits	\$ 20,709	\$ 20,679	\$ 22,791	\$ 24,392
Other Benefit Programs and Fees				
Benefit Administration Fees	\$ 893	\$ 1,143	\$ 1,003	\$ 975
Educational Assistance	\$ 595	\$ 646	\$ 669	\$ 704
Emergency Care	\$ 151	\$ 192	\$ 191	\$ 190
Mass Transit	\$ 13	\$ 88	\$ 122	\$ 128
Retirement Activities	\$ 59	\$ 55	\$ 66	\$ 79
Service Recognition	\$ 104	\$ 99	\$ 108	\$ 126
Special Events				
Subtotal - Other Benefit Programs and Fees	\$ 1,814	\$ 2,223	\$ 2,159	\$ 2,202
Total	\$ 162,664	\$ 164,762	\$ 176,533	\$ 190,667

	2021	2022	2023	2024
SDG&E	Actual	Forecast	Forecast	Forecast
Compensation				
Variable Pay/ICP	\$ 78,839	\$ 74,351	\$ 77,209	\$ 81,661
Spot Cash	\$ 1,757	\$ 1,513	\$ 1,513	\$ 1,513
Employee Recognition	\$ 52	\$ 360	\$ 375	\$ 394
Subtotal - Compensation	\$ 80,648	\$ 76,224	\$ 79,097	\$ 83,568
Health Benefits				
Medical	\$ 54,545	\$ 59,327	\$ 65,488	\$ 72,968
Dental	\$ 3,399	\$ 4,043	\$ 4,373	\$ 4,772
Vision	\$ 284	\$ 322	\$ 348	\$ 379
Wellness	\$ 481	\$ 943	\$ 1,195	\$ 1,202
Employee Assistance Program	\$ 166	\$ 378	\$ 417	\$ 468
Subtotal - Health Benefits	\$ 58,875	\$ 65,013	\$ 71,821	\$ 79,789
Welfare Benefits				
AD&D Insurance	\$ 111	\$ 116	\$ 124	\$ 134
Business Travel Insurance	\$ 50	\$ 25	\$ 25	\$ 25
Life Insurance	\$ 457	\$ 482	\$ 516	\$ 557
Subtotal - Welfare Benefits	\$ 618	\$ 623	\$ 665	\$ 716
Retirement Benefits				
Retirement Savings Plan	\$ 18,497	\$ 19,173	\$ 20,541	\$ 22,179
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Supplemental Pension	\$ 1,968	\$ 1,253	\$ 1,989	\$ 1,945
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Emergency Care	\$ 151	\$ 192	\$ 191	\$ 190
Mass Transit	\$ 13	\$ 88	\$ 122	\$ 128
Retirement Activities	\$ 59	\$ 55	\$ 66	\$ 79
Service Recognition	\$ 104	\$ 99	\$ 108	\$ 126
Special Events				
Subtotal - Other Benefit Programs and Fees	\$ 1,815	\$ 2,223	\$ 2,159	\$ 2,202
Total	\$ 162,665	\$ 164,762	\$ 176,533	\$ 190,667

1 **I. OVERVIEW OF TOTAL COMPENSATION PHILOSOPHY**

2 SoCalGas’s and SDG&E’s employees are critical to providing safe, efficient, and reliable
3 service to their customers. SoCalGas’s and SDG&E’s total rewards programs are structured to
4 attract, motivate and retain a high-performing workforce. SoCalGas and SDG&E offer
5 competitive, market-driven total rewards programs that include base pay, ICP, long-term
6 incentives, recognition awards, benefits, and retirement plans. The compensation and benefits
7 programs provided to SoCalGas and SDG&E employees, retirees, and their dependents reflect
8 the impacts of the marketplace, collective bargaining, and government regulation.⁶

9 SoCalGas and SDG&E, like other employers, are facing challenging labor market
10 conditions due to labor shortages and inflation:

- 11 • Annual Net Job Gains: The U.S. economy added a record 6.4 million jobs in
12 2021.⁷ Growth continued in 2022, with 431,000 jobs added in March.⁸
- 13 • Record Job Openings vs. Low Unemployment: The ratio of job openings per
14 unemployed worker was approximately 1.7 as of December 31, 2021, the most in
15 the past two decades.⁹
- 16 • “The Great Resignation:” Record numbers of employees left their jobs in 2021.
17 Some employees left for remote work opportunities, higher pay, or opportunities
18 to change careers, while others left the workforce to care for children or elderly
19 relatives during the pandemic.
- 20 • Wage Pressures: High inflation and the labor shortage are putting pressure on
21 wages. Pay is rising as employers compete for a finite pool of workers. Wages
22 and salaries increased 4.5% for the 12-month period ending in December 2021.¹⁰

⁶ The TY 2024 Compensation and Benefits forecast is based on current regulations. Future enactment of any legislation that significantly impacts future labor costs, *e.g.*, California Assembly Bill (AB) 2932 or similar legislation, may impact several cost forecasts throughout the Companies’ GRC testimony chapters and require additional regulatory relief.

⁷ U.S. Bureau of Labor Statistics, *News Release, Job Openings and Labor Turnover – December 2021* (February 1, 2022).

⁸ U.S. Bureau of Labor Statistics, *Economic News Release, Employment Situation Summary* (April 1, 2022).

⁹ U.S. Bureau of Labor Statistics, <https://www.nytimes.com/2022/02/01/business/economy/job-openings-omicron.html>. *TEDTED: The Economics Daily* (February 3, 2022).

¹⁰ U.S. Bureau of Labor Statistics, *Employment Cost Index – December 2021* (January 28, 2022).

1 It is essential that SoCalGas and SDG&E continue to offer competitive compensation and
2 benefit programs during these volatile times.

3 Compensation programs are designed to focus employees on the companies' key
4 priorities, the most important of which is safety. As noted in the Risk Management Policy
5 testimonies of Deana M. Ng (Ex. SCG-03, Ch. 1) and Michael M. Schneider (Ex. SDG&E-03,
6 Ch. 1), safety is a core value of SoCalGas and SDG&E and a strong safety culture directly
7 influences the safety performance of an organization. SoCalGas's and SDG&E's strong safety
8 culture is demonstrated in my testimony through the companies' use of compensation metrics
9 and key performance indicators to drive improved safety performance. Safety measures comprise
10 80% of the company performance component non-executive ICP for SoCalGas and 68% for
11 SDG&E. Benefit and wellness programs that promote employee health and wellbeing also
12 contribute to SoCalGas's and SDG&E's safety performance and culture.

13 Compensation and benefits programs also are designed to support the Companies'
14 commitment to diversity, equity and inclusion, and sustainability. The ICP includes goals related
15 to employee and supplier diversity, charitable giving to diverse and underserved communities,
16 and clean energy. Examples of benefits programs that support diversity, equity, and inclusion
17 include the educational assistance program, which provides tuition reimbursement to help
18 employees advance in their careers, and the enhancement of the employee assistance program to
19 include mental health service providers that self-identify across a broad range of racial, gender,
20 sexual and other cultural identities.

21 This holistic and competitive approach to total rewards has allowed SoCalGas and
22 SDG&E to maintain an experienced, productive workforce while maintaining a labor cost
23 structure that is in line with the market. The Sempra Corporate Center (Corporate Center) applies
24 the same market-based approach so that total compensation costs for the services they provide to
25 SoCalGas and SDG&E are reasonable and competitive.

26 **II. SUMMARY OF WILLIS TOWERS WATSON TOTAL COMPENSATION** 27 **STUDY**

28 The WTW Study was conducted as part of SoCalGas' and SDG&E's TY 2024 General
29 Rate Case (GRC) submission in compliance with Commission Decisions (D.) 87-12-066,
30 D.89-12-057, and D.96-01-011. For over 25 years, a Total Compensation Study has been
31 prepared in connection with each SoCalGas and SDG&E GRC, and the California Public
32 Advocates Office (Cal PA) jointly sponsored and participated in many of the past studies.

1 SoCalGas and SDG&E requested Cal PA’s participation in the Total Compensation Study for the
2 TY 2024 GRC as well, but Cal PA declined to participate.

3 The Companies selected Willis Towers Watson, a global advisory, broking, and solutions
4 company, to conduct the WTW Study. The WTW Study evaluated SoCalGas’s and SDG&E’s
5 total compensation relative to the external labor market. It includes a detailed analysis of “total
6 compensation,” which is defined as the aggregate value of annualized base pay, short-term
7 incentive compensation, and benefits programs. For short-term incentive compensation, both
8 actual and target data were analyzed. Long-term incentive compensation was excluded from both
9 the WTW Study and SoCalGas’s and SDG&E’s cost forecasts.

10 The WTW Study includes a detailed description of the study methodology. Even though
11 Cal PA did not participate in the WTW Study for TY 2024, the methodology applied by WTW
12 was generally consistent with total compensation studies in past GRCs in which Cal PA
13 participated. The WTW Study should be viewed as a conservative assessment of the market, as it
14 is based on 2021 market survey data that may not fully capture current market conditions. As the
15 WTW Study notes:

16 The current U.S. labor market is under a significant deal of volatility post-
17 pandemic driven by high levels of inflation, upticks in early and planned
18 retirements, openness of employees to take new opportunities, pressures on talent
19 supply, as well as the demand for workers with new and emerging skills.
20 Therefore, it is important to keep in mind that the survey data utilized for our
21 assessment represents a specific point in time and may trail market trends to a
22 certain degree.¹¹

23 **A. WTW Study Results**

24 SoCalGas’ actual total compensation (defined as base salaries, short-term incentives, and
25 benefits and including SCC) is within 1.9% of market (using actual ICP) and target total
26 compensation (using target ICP) is within 0.7% of market. SDG&E’s total compensation is
27 within 3.4% of market based on actual total compensation, and target total compensation is
28 within 1.9% of market.

29 Compensation professionals, including WTW, typically consider a range of plus or minus
30 10% of the average of the external market data to be competitive, and broader ranges are
31 common and expected for long-term incentive plans and benefits.

¹¹ WTW Study at 12.

1 Willis Towers Watson considers +/- 10% of the average or mean of the
2 competitive market to be the range of competitiveness. A range such as this is
3 generally considered by compensation professionals to be a standard of
4 competitiveness due to variances in employee performance levels, years of
5 experience, and tenure within and across organizations. For certain components of
6 compensation, such as benefits, larger variances are common. Because of the
7 variables involved – matching benchmark jobs to survey information, matching
8 career levels, sample size, and data quality issues – in a study such as this, a range
9 should be considered in evaluating the competitiveness of compensation.¹²

10 Per the *World at Work Handbook of Compensation, Benefits and Total Rewards*, “in
11 some organizations, the competitive or market zone is defined as plus or minus 10% of the
12 market; other organizations elect to target competitive pay within plus or minus 20%.”¹³ As
13 discussed above, using this competitive range takes into account differences in employee tenure,
14 experience, and performance, as well as potential job matching, sample size, and data quality
15 issues.

16 In D.95-12-055, the Commission affirmatively stated that compensation levels that fall
17 between plus or minus 5% of the relevant market are considered to be “at market” and
18 reasonable.¹⁴

19 As shown in Table DR-3 below, for both SoCalGas and SDG&E, actual total
20 compensation and target total compensation fall within both the competitive range of plus or
21 minus 10% that is widely used by compensation professionals and the range of plus or minus 5%
22 cited by the Commission in D.95-12-055. Results are presented including a representation of
23 Corporate Center jobs that support SoCalGas and SDG&E. Corporate Center jobs were included
24 in the WTW Study because, if the Corporate Center did not exist, SoCalGas and SDG&E would
25 have to hire employees to perform the tasks.

12 WTW Study at 6.

13 World at Work, *The World at Work Handbook of Compensation, Benefits & Total Rewards* (2007)
at 39.

14 D.95-12-055, 1995 Cal. PUC LEXIS 965 at *34 (“Total compensation that is, on average, 105% of
market levels is likely to be well within the range of compensation in relevant markets.”).

1 **TABLE DR-3**

SoCalGas/SDG&E vs. Market (Including Corporate Center)								
	Total # of Employees	Employees in Study	Base Salary	Target Total Cash	Actual Total Cash	Benefits	Target Total Compensation	Actual Total Compensation
SoCalGas	8,960	5,858	-0.7%	-2.1%	0.3%	3.5%	0.7%	1.9%
SDG&E	5,128	3,293	-0.5%	-0.3%	2.7%	4.1%	1.9%	3.4%

2
3
4 **III. COMPENSATION**

5 SoCalGas’s and SDG&E’s compensation packages include base pay, short-term incentive
6 compensation, long-term incentive compensation (for key management employees only), and
7 special recognition awards. It is essential that SoCalGas and SDG&E maintain their market
8 competitiveness in order to attract, retain and motivate their employees; and compensation is the
9 easiest element of the total rewards package for employees to evaluate in terms of the value of
10 the job or a job offer. SoCalGas and SDG&E, like other employers, are competing for talent in a
11 tight labor market.

12 At SoCalGas and SDG&E, employee groups are described as Executive, Director,
13 Management, Associate and Union employees. Depending on the particular employee group, the
14 compensation and benefit plans may vary based on the overall compensation strategy, market
15 pay, and collective bargaining agreements.

16 **A. Base Pay**

17 Base pay is the foundation of SoCalGas’s and SDG&E’s compensation programs.
18 SoCalGas’s and SDG&E’s base pay programs are structured to be competitive, internally
19 equitable and cost-effective. Pay structures for non-represented jobs allow for individual
20 differentiation based on an employee’s performance, skills, and experience. Base pay and pay
21 grades for represented jobs are subject to collective bargaining agreements and are adjusted
22 consistently with contract negotiations.

23 To ensure market pay ranges reflect the markets in which SoCalGas and SDG&E
24 compete for labor, the company participates in several survey databases sponsored by major
25 human resources consulting firms. Additional information on the compensation and benefits
26 review process is provided in Section VI.

27 **B. Variable Pay/Incentive Compensation Plan (ICP)**

28 Variable pay, or short-term incentive compensation, is an essential component of a
29 competitive total compensation package for a number of reasons. Short-term incentive

1 compensation creates focus on and accountability for the achievement of strategic goals and
2 operational results, improves performance, and facilitates ideas and operational improvements.
3 Variable pay plans are a prevalent market practice and are a key component of a competitive
4 compensation package.

5 SoCalGas's and SDG&E's short-term ICP have been a longstanding part of their total
6 compensation strategies for all of their non-represented workforce. ICP places a portion of
7 employee compensation at risk, subject to achievement of the plan's performance measures,
8 motivating employees to meet or exceed important safety, customer service, diversity, equity,
9 inclusion, and financial goals.

10 **1. Non-Executive ICP**

11 All non-represented employees are eligible to participate in the ICP. Performance
12 measures are reviewed and updated annually. In early 2022, the leadership teams of SoCalGas
13 and SDG&E submitted the proposed 2022 ICP goals for approval by their respective boards of
14 directors. In early 2023, the 2022 ICP performance results will be approved by the boards. ICP
15 performance results are reviewed by the Audit Services department of Sempra Energy (Sempra)
16 prior to board approval.

17 **a. Performance Measures**

18 The SoCalGas and SDG&E ICP plans include a company performance component,
19 which trains employee focus on the achievement of company goals related to safety and safety
20 management systems, customers and stakeholders, and financial health.

21 Within the Customers and Stakeholders category, customer satisfaction measures
22 reinforce SoCalGas's and SDG&E's focus on providing exceptional customer service. Diversity,
23 equity, and inclusion measures help SoCalGas and SDG&E to make a difference in the
24 communities they serve and foster SoCalGas's and SDG&E's high-performance cultures by
25 promoting a work environment that embraces diverse backgrounds and perspectives. Clean
26 energy goals help to foster innovation and support SoCalGas's and SDG&E's missions to
27 become the cleanest and safest energy companies in America.

28 In addition, the plans include an individual performance component, which is based on
29 the employee's contributions toward these company goals and the achievement of their
30 individual performance objectives. The company performance component and individual
31 performance component each are weighted at 50% of employees' target ICP award.

The performance measures for the 2022 SoCalGas ICP are shown in Table DR-4 below:

TABLE DR-4

2022 SoCalGas ICP Performance Measures	Weighting	
	Non-Executive	Executive
Company Performance Component		
Safety/Safety Management Systems	40%	60%
Employee Safety		
Lost Time Incident Rate	6%	6%
ESCMP Corrective Action Completion Percentage	4%	4%
Defensive Driving Training Completion Rate	3%	3%
Driving Observation Rate	3%	3%
Customer, Public & System Safety		
A1 Gas Leak Order Response Time	4%	6%
Damage Prevention - Damages per USA Ticket Rate	3%	6%
Gas System Methane Emission Reductions	3%	6%
Pipeline Safety Enhancement Program (Pipeline Miles Remediated)	3%	6%
Distribution Integrity Management Program (Miles of Vintage Mains and Services Replaced)	3%	6%
Age of Code Three Steel Leak Inventory	3%	6%
Cybersecurity - Annual Average Phishing Report Rate	2%	2%
Safety Culture Enhancements	3%	6%
Customers and Stakeholders	6%	13%
Clean Energy		
Executive Clean Energy Transition Plan	1%	3%
Progress toward 2022 Renewable Natural Gas Goal of 5%	1%	2%
New Gas Business Customer Experience	1%	2%
Gas Distribution On-Time Performance		
Customer Contact Center Set Desk Level of Service		
Customer Service		
Customer Insight Study: Public Opinion	1%	2%
Diversity, Equity & Inclusion		
Executive 2022 DE&I Priorities		2%
Supplier Diversity	2%	2%
Financial Health	4%	27%
SoCalGas Earnings	3%	20%
Sempra Earnings	1%	7%
Total Company Performance Component	50%	100%
Total Individual Performance Component	50%	

2022 SoCalGas ICP Performance Measures	Weighting	
	Non-Executive	Executive
Company Performance Component		
Safety/Safety Management Systems	40%	60%
Employee Safety		
Lost Time Incident Rate	6%	6%
ESCMP Corrective Action Completion Percentage	4%	4%
Defensive Driving Training Completion Rate	3%	3%
Driving Observation Rate	3%	3%
Customer, Public & System Safety		
A1 Gas Leak Order Response Time	4%	6%
Damage Prevention - Damages per USA Ticket Rate	3%	6%
Gas System Methane Emission Reductions	3%	6%
Pipeline Safety Enhancement Program (Pipeline Miles Remediated)	3%	6%
Distribution Integrity Management Program (Miles of Vintage Mains and Services Replaced)	3%	6%
Age of Code Three Steel Leak Inventory	3%	6%
Cybersecurity - Annual Average Phishing Report Rate	2%	2%
Safety Culture Enhancements	3%	6%
Customers and Stakeholders	6%	13%
Clean Energy		
Execute Clean Energy Transition Plan	1%	3%
Progress toward 2022 Renewable Natural Gas Goal of 5%	1%	2%
New Gas Business Customer Experience	1%	2%
Gas Distribution On-Time Performance		
Customer Contact Center Set Desk Level of Service		
Customer Service		
Customer Insight Study - Public Opinion	1%	2%
Diversity, Equity & Inclusion		
Executive 2022 DE&I Priorities		2%
Supplier Diversity	2%	2%
Financial Health	4%	27%
SoCalGas Earnings	3%	20%
Sempra Earnings	1%	7%
Total Company Performance Component	50%	100%
Total Individual Performance Component	50%	

1

2

The performance measures for the 2022 SDG&E ICP are shown in Table DR-5 below:

TABLE DR-5

2022 SDG&E ICP Performance Measures	Weighting	
	Non-Executive	Executive
Company Performance Component		
Safety/Safety Management Systems	34%	60%
Employee Safety		
Lost Time Incident Rate	4%	5%
Controllable Motor Vehicle Incidents	1%	3%
Field Observations	4%	5%
Near Misses Reported	5%	5%
Electric Safety and Reliability		
Wildfire and PSPS System Hardening	3%	5%
Vegetation Contacts in HFTD	2%	5%
PSPS Average Circuit Restoration Time	1%	5%
Electric Overhead Fault Rate During Elevated Fire Potential	2%	5%
System Average Duration Interruption Index	2%	3%
Cybersecurity - Annual Average Phishing Report Rate	1%	4%
Gas Safety		
Distribution Integrity Management Program (Miles of Vintage Mains and Services Replaced)	3%	5%
Damage Prevention - Damages per USA Ticket Rate	3%	5%
P1 Gas Response Time	3%	5%
Customers and Stakeholders	6%	12%
Virtual Power Plant - Phase of Production		2%
Customer Service		
SDG&E Listens Survey (Voice of the Customer)	3%	3%
Diversity, Equity & Inclusion		
DE&I Action Plan Progress	1%	3%
Supplier Diversity	1%	2%
Community Relations	1%	2%
Financial Health	10%	28%
SDG&E Earnings	6%	16%
Sempra Earnings	4%	12%
Total Company Performance Component	50%	100%
Total Individual Performance Component	50%	

b. Emphasis on safety measures

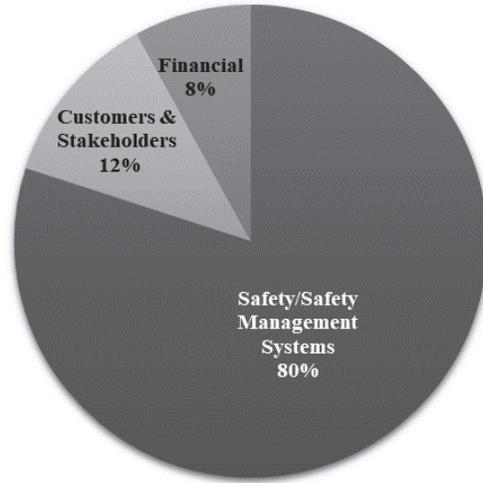
Safety measures represent the largest category of performance measures in the ICP plans of SoCalGas and SDG&E. Safety is the top priority for SoCalGas and SDG&E, and this is reflected in the weighting of the safety measures in the 2022 ICP. Safety measures make up 80% of the ICP’s company performance component for SoCalGas and 68% for SDG&E. The strong emphasis on employee and operational safety measures in the SoCalGas and SDG&E ICP plans,

1 in turn, bolsters their already strong safety culture and safety performance.

2

FIGURE DR-1

**2022 SoCalGas Non-Executive ICP
Company Performance Component**



3

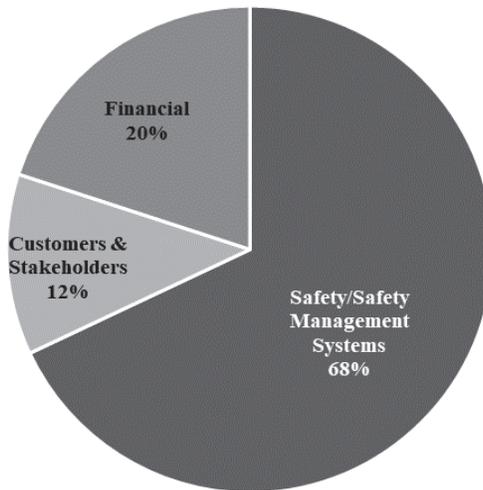
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6

FIGURE DR-2

**2022 SDG&E Non-Executive ICP
Company Performance Component**



7

8

9

10

As shown in Figures DR-1 and DR-2 above, the ICP weighting for performance measures related to safety helps to provide strong alignment between SoCalGas's and SDG&E's safety

1 programs, strengthen the Companies' safety, culture and signal to employees that safety is the
2 number-one priority. As the Commission stated in D.16-06-054:

3 One of the leading indicators of a safety culture is whether the governance of a
4 company utilizes any compensation, benefits, or incentive to promote safety and
5 hold employees accountable for the company's safety record.¹⁵

6 **2. Executive ICP**

7 As shown above in Tables DR-4 and DR-5, SoCalGas's and SDG&E's executive ICP
8 plans generally include the same performance measures as the non-executive ICP. The executive
9 plans do not include an individual performance measure, although the SoCalGas and SDG&E
10 boards of directors may adjust individual executive ICP awards in consideration of individual
11 performance. Costs for SoCalGas and SDG&E executive officers are excluded, pursuant to SB
12 901.

13 **3. ICP Performance Goals Benefit Customers and the Community**

14 **a. Safety Performance Measures:**

15 The safety of our customers, employees, and the communities served by SoCalGas and
16 SDG&E has been and will always be our highest priority. The ICP safety goals support our
17 safety culture by focusing on both operational and employee safety. Safety and safety
18 management system goals include:

19 Employee Safety:

- 20 • Lost Time Incident Rate (LTIR) (SoCalGas and SDG&E): Focuses on reducing
21 the number of OSHA Recordable Injuries or Illnesses resulting in lost time (time
22 away from work).
- 23 • Environmental and Safety Compliance Management Program (ESCMP)
24 Corrective Action Completion Percentage (SoCalGas): Focuses on ensuring that
25 corrective actions under ESCMP are completed.
- 26 • Defensive Driving Training Completion Rate (SoCalGas): Measures the
27 completion of defensive driving training modules assigned to employees.
- 28 • Driving Observation Rate (SoCalGas): Leading indicator that measures driving
29 observations of employees who drive a company vehicle in performance of their
30 work.

¹⁵ D.16-06-054 at 153.

- Controllable Motor Vehicle Incidents (CMVI) (SDG&E): Focuses on reducing the rate of controllable motor vehicle incidents.
- Field Observations (SDG&E): Leading indicator that measures the number of documented observations of front-line employees.
- Near Misses (SDG&E): Leading indicator that encourages reporting of “near misses” in which an event had no injuries or illness but could have easily resulted in an injury or illness.

Gas Safety:

- Damage Prevention (SoCalGas and SDG&E): Focuses on reducing the number of damages to SoCalGas or SDG&E below-ground facilities that result in a release of gas.
- P1 Gas Response Time (SDG&E): Measures the response time to a Priority 1 gas emergency.
- A1 Gas Leak Order Response Time (SoCalGas): Measures the response time to A1 gas leak orders.
- Distribution Integrity Management Program (SoCalGas and SDG&E): Focuses on meeting goals related to the replacement or abandonment of non-state-of-the-art pipe.
- Pipeline Safety Enhancement Program (PSEP) (SoCalGas): Focuses on pipeline remediation goals.
- Gas System Methane Emissions Reduction: Focuses on reducing methane emissions associated with venting of high-pressure transmission pipelines during planned gas blowdown events.
- Age of Code Three Steel Leak Inventory (SoCalGas): Focuses on reduction of code three steel leak inventory.
- Safety Culture Enhancements (SoCalGas): Measures implementation of actions supportive of an enhanced safety culture.

1 Electric Safety and Reliability (SDG&E):

- 2 • Wildfire and PSPS System Hardening: Focuses on mitigating the risk of wildfire
3 and minimizing the impact of PSPS through undergrounding portions of the
4 distribution circuits or hardening the overhead distribution system to known local
5 wind conditions.
- 6 • PSPS Average Circuit Restoration Time: Focuses on restoring service as soon as
7 possible following de-energization events.
- 8 • Electric Overhead Fault Rate During Elevated Fire Potential: Measures overhead
9 faults in the High Fire Threat District (HFTD) caused by equipment issues leading
10 to an interruption of service during elevated threat conditions.
- 11 • System Average Interruption Duration Index (SAIDI): Measures the cumulative
12 outage time experienced by the average SDG&E customer in a year.

13 Cybersecurity:

- 14 • Annual Average Phishing Report Rate: Focuses on increasing employee response
15 to simulated phishing exercises that are designed to increase employee awareness
16 and establish good cybersecurity behaviors.

17 **b. Customers and Stakeholders:**

18 Customers:

- 19 • Customer Insight Study (SoCalGas): Measures customers' perception of
20 SoCalGas based on the percentage of favorable ratings from residential
21 customers.
- 22 • New Gas Business Customer Experience (SoCalGas): Measures timeliness of
23 construction commencement and customer contact center call handling for new
24 gas business customers.
- 25 • SDG&E Listens Survey (Voice of the Customer) (SDG&E): Measures customer
26 survey ratings following interactions with SDG&E.

27 Diversity, Equity and Inclusion:

- 28 • Diversity, Equity, and Inclusion Plan Progress (SoCalGas and SDG&E): Focuses
29 on execution of diversity, equity, and inclusion action plans, which include items
30 such as development of Employee Resource Groups, front-line supervisor

1 training, and development of a strategic onboarding program for women in
2 represented field roles.

- 3 • Community Relations/Charitable Giving (SoCalGas and SDG&E): Focuses on
4 meeting goals for charitable giving to diverse and underserved communities.
- 5 • Supplier Diversity: Measures attainment of goals for spending with Diverse
6 Business Enterprises.

7 Clean Energy:

- 8 • Clean Energy Transition Plan (SoCalGas): Focuses on advancing hydrogen
9 projects.
- 10 • Progress Toward 2022 Renewable Natural Gas Goal of 5% (SoCalGas): Focuses
11 on progress toward replacing 20% of the traditional natural gas delivered to core
12 customers with renewable natural gas by 2030.
- 13 • Virtual Power Plant (SDG&E): Focuses on planning and piloting a virtual power
14 plant to further expand and leverage distribution-level resources to reduce GHG
15 emissions, advance resource adequacy, and enhance grid resiliency.

16 **c. Financial Performance Measures:**

17 Financial performance measures are an important tool to focus employees on maintaining
18 the financial health of SoCalGas and SDG&E. These goals also benefit customers through:

- 19 • Access to capital markets: Strong financial performance on a consistent basis
20 results in SoCalGas and SDG&E maintaining strong credit ratings. These credit
21 ratings enable the utilities to access capital markets (debt markets) at favorable
22 market rates to fund ongoing operations and projects, thereby preserving their
23 high standards of service and safety and reliability while also providing the ability
24 to finance new customer-driven investments and initiatives authorized by the
25 Commission.
- 26 • Operating efficiencies carry forward to future GRCs: a large portion of
27 information considered in GRCs includes historical operating expenses. To the
28 extent that SoCalGas and SDG&E achieve optimal financial results due to
29 operating efficiencies (actual expenses being lower than expected), these
30 efficiencies would be reflected in the historical expenses being assessed in future
31 general rate cases and thus benefit ratepayers in the future.

1 **4. Non-Executive and Executive ICP Costs**

2 SoCalGas’s and SDG&E’s TY 2024 ICP costs were forecasted using a five-year
 3 historical average, which is consistent with the forecasting methodology used and approved in
 4 the TY 2019 GRC. For each year, the recorded non-executive ICP cost was divided by the
 5 eligible headcount to calculate an average ICP award per employee. The five-year historical
 6 average ICP award per employee was then multiplied by the projected headcount to forecast the
 7 2022, 2023, and 2024 ICP costs. The same approach was used to calculate the executive ICP
 8 cost, excluding officers covered under SB 901.

9 SoCalGas’ and SDG&E’s cost forecast for ICP is provided in Table DR-6 below:

10 **TABLE DR-6**

Variable Pay/ICP	2021 Actual	2022 Forecast	2023 Forecast	2024 Forecast
SDG&E				
Non-Executive	\$ 75,424	\$ 73,715	\$ 76,574	\$ 81,026
Executive (Excluding SB 901 Exec Officers)	\$ 3,415	\$ 1,867	\$ 1,867	\$ 1,867
SoCalGas				
Non-Executive	\$ 101,000	\$ 99,913	\$ 107,006	\$ 111,159
Executive (Excluding SB 901 Exec Officers)	\$ 3,638	\$ 2,863	\$ 2,863	\$ 2,863

Variable Pay/ICP	2021 Actual	2022 Forecast	2023 Forecast	2024 Forecast
SDG&E				
Non-Executive	\$ 75,424	\$ 72,484	\$ 75,342	\$ 79,794
Executive (Excluding SB 901 Exec Officers)	\$ 3,415	\$ 1,867	\$ 1,867	\$ 1,867
SoCalGas				
Non-Executive	\$ 101,000	\$ 98,263	\$ 105,356	\$ 109,509
Executive (Excluding SB 901 Exec Officers)	\$ 3,638	\$ 2,863	\$ 2,863	\$ 2,863

11
12
13 **5. ICP Should Be Fully Recoverable: Costs are Reasonable and**
 14 **Performance Is Tied to Goals That Benefit Ratepayers**

15 The WTW Study found that total compensation for both SoCalGas and SDG&E is “at
 16 market.” SoCalGas’s total compensation is within 1.9% of market and SDG&E’s total
 17 compensation is within 3.4% of market, which is well within the guideline of the plus or minus
 18 5% previously established by the Commission as reasonable, as well as the plus or minus 10%
 19 typically used by compensation professionals as reasonable. Because compensation costs are
 20 reasonable, it is reasonable to authorize full recovery of SoCalGas’ and SDG&E’s ICP cost
 21 forecasts. Variable pay is an important part of a competitive compensation package. As such, it
 22

1 should be treated no differently than base pay for recovery purposes. The Commission held in
2 D.03-02-035 that “the utility is entitled to all of its reasonable costs and expenses, as well as an
3 opportunity to earn a rate of return on the utilities rate base.”¹⁶ In past decisions, the Commission
4 concluded that “... incentive pay is part and parcel of the overall compensation scheme,”¹⁷ and
5 that “... the allocation of total cash compensation between salaries and incentives should be left
6 to each utility’s discretion.”¹⁸

7 D.04-07-022 supported this result, quoting D.92-12-057 for the conclusion that it is
8 “clear how the issue of incentive compensation programs should be handled.”¹⁹ This point is
9 further illustrated in D.04-07-022 for Southern California Edison Company:

10 We also note that it would be within SCE’s managerial discretion to offer all cash
11 compensation to employees in the form of base pay instead of a mix of base pay
12 and incentive pay. In the event SCE were to do so, we would not take issue with
13 ratepayer funding of the resulting compensation as long as total compensation is
14 reasonable. If total compensation does not exceed market levels, a disallowance
15 of reasonable expenses for the Results Sharing program would in effect be a
16 substitution of our judgment for that of SCE managers regarding the appropriate
17 mix of base and incentive pay. That is the sort of micromanagement that the
18 Commission rejected in D.92-12-057, and that we reject here.²⁰

19
20 In its decision on SoCalGas’ 2008 General Rate Case (D.08-07-046), the Commission
21 stated that incentive compensation should be funded by ratepayers if it is part of a reasonable
22 total compensation package:

23 Because total compensation is reasonable, (defined as prevailing market rates for
24 comparable skills) the ratepayers should reasonably fund a revenue requirement
25 that includes the full market-based employee compensation for the adopted levels
26 of staff. Thus, there is no basis to exclude the incentive component and force
27 shareholders to assume a portion of the reasonable cost of employee
28 compensation. *We find no merit in DRA’s argument that shareholders should fund*
29 *any portion of the incentive portion of market-based employee compensation. We*
30 *do not agree that incentives solely benefit the company: if employees work harder*

¹⁶ D.03-02-035 at 6.

¹⁷ D.92-12-057, 1992 Cal. PUC LEXIS 971 at *128.

¹⁸ *Id.* at *127.

¹⁹ D.04-07-022 at 206 (citing D.92-12-057).

²⁰ *Id.* at 217.

1 or smarter to earn incentives (even just to achieve the target incentives) then
2 ratepayers should benefit too.²¹

3
4 Further:

5 Finding of Fact 23: The incentive compensation of certain employees is an
6 integral part of employee total compensation. Total compensation studies show
7 both SoCalGas and SDG&E are at-market. Incentive compensation is reasonably
8 included in the test year forecast.²²

9
10 Although the compensation section of D.08-07-046 was later deleted,²³ on grounds that
11 the final decision in that case was the result of a settlement,²⁴ the premise in the above quotes
12 remains the same. The Commission sets rates based on the well-established principle that a
13 “utility is entitled to *all* of its reasonable costs and expenses, as well as an opportunity to earn a
14 rate of return on the utilities’ rate base.”²⁵ This principle should apply no differently to
15 compensation than to any other reasonable business cost that SoCalGas and SDG&E must incur.
16 Variable pay, or ICP, is part of a reasonable, market-based total compensation package, and the
17 Companies should receive full cost recovery for these programs. The variable, performance-
18 based nature of ICP, as compared to a static base salary, provides additional benefits to
19 customers by incentivizing employees to focus on achieving beneficial goals related to safety,
20 customers and stakeholders, and company financial goals.

21 **C. Long-Term Incentive Compensation**

22 Long-term incentives are an integral component of a competitive compensation program
23 for key management and executive employees. Consistent with the external labor market,
24 SoCalGas’s and SDG&E’s compensation philosophy ties a greater portion of pay to company
25 performance at higher levels of responsibility. Without long-term incentives, compensation for
26 executive and other senior management employees would be significantly below market.

²¹ D.08-07-046 at 22 (emphasis added).

²² *Id.* at 92, Finding of Fact (FOF) 23.

²³ D.09-06-052 at 23, Ordering Paragraph (OP) 2(m).

²⁴ *Id.* at 13 n.22, 14.

²⁵ D.03-02-035 at 6 (emphasis added); *see also* D.14-08-011 at 31 (citing Southern California Gas Company v. Public Utilities Commission (1979) 23 Cal.3d 470, 476) (“[T]he basic principle [of ratemaking] is to establish a rate which will permit the utility to recover its cost and expenses plus a reasonable return on the value of the property devoted to public use[.]”).

1 However, SoCalGas and SDG&E have voluntarily elected to exclude long-term incentive costs
2 from their TY 2024 GRC forecasts.

3 **1. Long-Term Incentive Program Benefits SoCalGas and SDG&E**
4 **Customers**

5 A strong, stable leadership team is essential to delivering safe, reliable service to our
6 customers while maintaining efficient, financially sound operations. Long-term incentives are
7 critical to the attraction, motivation, and retention of a skilled, experienced leadership team. The
8 three-year performance period for long-term incentives makes them a particularly powerful
9 retention tool.

10 **2. Long-Term Incentive Program Design**

11 Long-term incentive awards promote strong, sustainable long-term performance. The
12 actual compensation realized by participants is dependent on Sempra’s performance. Long-term
13 incentives awards include performance-based restricted stock units and service-based restricted
14 stock units.

15 **3. Long-Term Incentive Costs:**

16 SoCalGas and SDG&E have voluntarily elected to exclude long-term incentives. Long-
17 term incentive plan costs are based on the accounting expense incurred for awards issued to
18 SoCalGas and SDG&E employees. Long-term incentive plan costs, which are summarized in
19 Table DR-7 below, are not included in SoCalGas’ and SDG&E’s GRC forecast and are provided
20 for informational purposes only:

21 **TABLE DR-7**

	2021	2022	2023	2024
LTIP	Actual	Forecast	Forecast	Forecast
SoCalGas	\$ 9,099	\$ 8,792	\$ 9,143	\$ 9,509
SDG&E	\$ 8,535	\$ 8,827	\$ 9,180	\$ 9,547

22
23 **D. Special Recognition Awards**

24 **1. Spot Cash and Employee Recognition Programs**

25 SoCalGas and SDG&E use special recognition awards to reward individual employees
26 and teams for outstanding achievements, exceptional customer service, and process
27 improvements and innovations. Recognition awards are an important component of a
28 competitive compensation package. According to a 2019 *World at Work* survey “Trends in

1 Employee Recognition,”²⁶ approximately 87% of companies offer recognition programs.
2 Companies use these programs to motivate high performance and create a positive work
3 environment. Making employees feel appreciated, fostering teamwork, and strengthening
4 employees’ sense of connection to the organization are even more essential in today’s tight labor
5 market.

6 Recognition awards generally are provided under the Energy with Purpose program. The
7 Energy with Purpose program is designed to recognize and reward high-performing employees
8 and teams. The program is designed to help continually reinforce values-driven behaviors,
9 recognize outstanding results, reinforce a culture of recognition and gratitude, and foster
10 employee engagement and retention.

11 The Energy with Purpose program includes employee recognition awards, which are
12 branded as “Spotlight Awards” that provide managers with a means to immediately acknowledge
13 and reinforce outstanding achievements, as well as spot cash awards, which are branded as
14 “Builders Awards” and “Beacon Awards,” that recognize more significant individual and team
15 achievements. Typical Spotlight Awards include small non-cash recognitions such as restaurant
16 gift cards, movie passes or similar awards. SoCalGas and SDG&E have formal policies that
17 govern the Energy with Purpose program to monitor the administration and budgeting of the
18 awards.

19 **2. Special Recognition Award Cost Forecasts**

20 Spot Cash awards were forecast based on a five-year historical average, and Employee
21 Recognition programs were forecast at \$75 per non-executive employee. Utilization of the
22 Employee Recognition program is expected to increase following the 2022 launch of an online
23 integrated recognition platform that will highlight this program and streamline administrative
24 processes.
25

²⁶ World at Work, Maritz Motivation, *Trends in Employee Recognition* (2019) at 3.

Costs are summarized in Table DR-8 below:

TABLE DR-8

Recognition	2021 Actual	2022 Forecast	2023 Forecast	2024 Forecast
SoCalGas				
Spot Cash	\$ 2,768	\$ 1,922	\$ 1,922	\$ 1,922
Employee Recognition	\$ 74	\$ 681	\$ 729	\$ 755
SDG&E				
Spot Cash	\$ 1,757	\$ 1,513	\$ 1,513	\$ 1,513
Employee Recognition	\$ 52	\$ 369	\$ 384	\$ 403

Recognition	2021 Actual	2022 Forecast	2023 Forecast	2024 Forecast
SoCalGas				
Spot Cash	\$ 2,768	\$ 1,922	\$ 1,922	\$ 1,922
Employee Recognition	\$ 74	\$ 653	\$ 702	\$ 727
SDG&E				
Spot Cash	\$ 1,757	\$ 1,513	\$ 1,513	\$ 1,513
Employee Recognition	\$ 52	\$ 360	\$ 375	\$ 394

E. Summary – Compensation Programs

SoCalGas’s and SDG&E’s compensation programs have been very effective in controlling labor costs through a combination of conservative base pay practices and effective performance-based incentive rewards. SoCalGas’s and SDG&E’s performance-based Variable Pay plans focus employees on safety and safety management systems, customers and stakeholders, and efficient, financially sound operations. Costs for these programs are at-market and reasonable, as evidenced by the results of the WTW Study.

Projected costs for SoCalGas’s and SDG&E’s incentive and recognition pay programs are summarized in Table DR-9 below:

TABLE DR-9

Summary of Pay Programs	2021 Actual	2022 Forecast	2023 Forecast	2024 Forecast
SoCalGas				
Variable Pay/ICP	\$ 104,638	\$ 102,776	\$ 109,869	\$ 114,022
Spot Cash	\$ 2,768	\$ 1,922	\$ 1,922	\$ 1,922
Employee Recognition	\$ 74	\$ 681	\$ 729	\$ 755
SDG&E				
Variable Pay/ICP	\$ 78,839	\$ 75,582	\$ 78,441	\$ 82,893
Spot Cash	\$ 1,757	\$ 1,513	\$ 1,513	\$ 1,513
Employee Recognition	\$ 52	\$ 369	\$ 384	\$ 403

Summary of Pay Programs	2021 Actual	2022 Forecast	2023 Forecast	2024 Forecast
SoCalGas				
Variable Pay	\$ 104,638	\$ 101,126	\$ 108,219	\$ 112,372
Spot Cash	\$ 2,768	\$ 1,922	\$ 1,922	\$ 1,922
Employee Recognition	\$ 74	\$ 653	\$ 702	\$ 727
SDG&E				
Variable Pay	\$ 78,839	\$ 74,351	\$ 77,209	\$ 81,661
Spot Cash	\$ 1,757	\$ 1,513	\$ 1,513	\$ 1,513
Employee Recognition	\$ 52	\$ 360	\$ 375	\$ 394

1
2 **IV. EMPLOYEE BENEFITS**

3 **A. Overview**

4 Benefit programs are a critical component of a competitive total rewards program.

5 SoCalGas and SDG&E offer comprehensive and balanced employee benefits programs that
6 include:

- 7
- 8 • Health benefits: medical, dental, vision, wellness, employee assistance program (EAP) benefits;
 - 9 • Welfare benefits: long-term disability, workers' compensation, life insurance, accidental death and dismemberment (AD&D) insurance, and business travel accident insurance;
 - 10 • Retirement benefits: pension, postretirement benefits, and retirement savings plans; and
 - 11 • Other benefit programs.
- 12
13
14

15 Certain benefits are covered in other volumes. Peter Andersen covers broad-based
16 pension benefits and postretirement benefits in Ex. SCG-26/SDG&E-30, and Abigail Nishimoto
17 and Alexandra Taylor cover long-term disability and workers compensation benefits in Exs.
18 SCG-28 and SDG&E-32, respectively.

19 The company monitors its benefit programs on an ongoing basis to ensure the appropriate
20 balance between benefit cost and maintaining a competitive position in the market. Cost
21 projections for the various benefit components reflect increases or decreases attributable to
22 benefit cost inflation and other changes in the external environment, legislative and regulatory
23 requirements, changes in the size and demographics of the workforce and plan design changes.

1 My workpapers (Exs. SDG&E-29-WP and SCG-25-WP) contain supporting documentation for
2 each benefit category in my testimony.

3 SoCalGas and SDG&E and their employees share the cost of medical, dental, and vision
4 insurance. The level of cost sharing between the company and employee varies depending on the
5 type of benefit and the level of coverage selected. The company provides certain basic benefits at
6 no cost to the employee including basic life, basic accidental death and dismemberment, long-
7 term disability, employee assistance program, and business travel accident insurance. Employees
8 may also participate in several other benefit plans by paying the full cost through payroll
9 deductions. These additional benefit choices include group universal life insurance, pet
10 insurance, health care flexible spending, dependent care flexible spending and transportation
11 flexible spending.

12 Health and welfare benefits are provided to employees under an Internal Revenue Code
13 (IRC) Section 125 cafeteria plan. The cafeteria plan provides employees with a tax-advantaged
14 means of selecting the benefits that best suit their needs.

15 Retirement benefits are earned during the employee's working career and distributed
16 following termination or retirement. Retirement benefits are tax-deferred while employees are
17 working and therefore allow employees to accumulate resources to support themselves during
18 their retirement years.

19 **B. Health Benefits**

20 SoCalGas and SDG&E provide employees with group health benefits, including medical,
21 dental, vision, employee assistance, and wellness programs.

22 **1. Medical**

23 As shown in Table DR-10 below, SoCalGas's forecasted TY 2024 medical costs are
24 \$12834 million, and SDG&E's forecasted TY 2024 medical costs are \$735 million. The increase
25 between 2021 and 2024 costs reflects forecasted medical rate escalation, as well as anticipated
26 changes in headcount.

1 **TABLE DR-10**

2

	2021	2022	2023	2024
Medical	Actual	Forecast	Forecast	Forecast
SoCalGas	\$ 92,340	\$ 104,834	\$ 119,172	\$ 130,877
SDG&E	\$ 54,545	\$ 60,829	\$ 67,080	\$ 74,657

3

	2021	2022	2023	2024
Medical	Actual	Forecast	Forecast	Forecast
SoCalGas	\$ 92,340	\$ 106,235	\$ 120,752	\$ 132,596
SDG&E	\$ 54,545	\$ 60,829	\$ 67,080	\$ 74,657

4

	2021	2022	2023	2024
Medical	Actual	Forecast	Forecast	Forecast
SoCalGas	\$ 92,340	\$ 102,063	\$ 116,277	\$ 127,918
SDG&E	\$ 54,545	\$ 59,327	\$ 65,488	\$ 72,968

5

6 **a. Medical Plan Overview**

7 SoCalGas and SDG&E offer several medical plan designs to meet the varying needs of employees and their dependents and consistent with its collective bargaining agreements. These include:

- 8 • Health Maintenance Organizations (HMOs): Anthem and Kaiser Permanente HMOs;
- 9 • Health Care Plus+: Anthem high-deductible health plan with health savings account; and
- 10 • Anthem Out-of-Area.

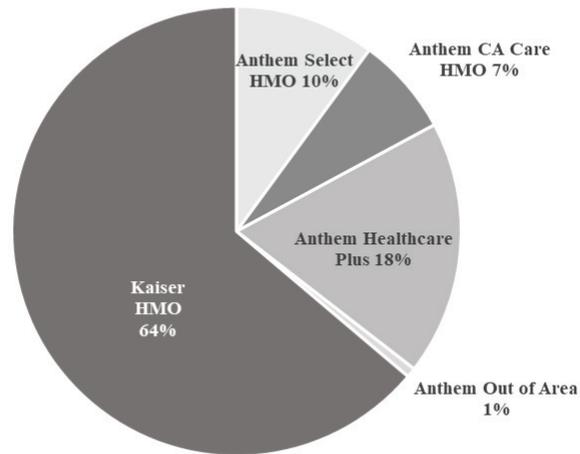
11 SoCalGas and SDG&E monitor medical plan performance and costs, as well as new plan offerings from our medical insurance carriers. For example, over the past ten years, SoCalGas and SDG&E introduced Anthem Health Care Plus⁺ with a health savings account, discontinued the Anthem Point of Service and Anthem SafetyNet plans, added a new Anthem HMO, and discontinued the Anthem HMO with Scripps. In addition to adding or discontinuing medical plans, SoCalGas and SDG&E have made changes to plan designs and plan funding to mitigate healthcare cost increases. For example, HMO co-pays for office visits, emergency room and urgent care visits have been adjusted from time to time and the Anthem plans were migrated from a fully-insured funding structure to a self-insured design. The intent of these all of these plan changes is to continue to deliver high-quality health care while controlling costs.

1 **e. Medical Plan Enrollment**

2 Eighty-eight percent of SoCalGas' employees and 89% of SDG&E's employees are
3 covered under the company's medical plans. Enrollment for each medical plan is shown in
4 Figures DR-3 and DR-4 below. Eighty-one percent of covered SoCalGas employees and 75% of
5 covered SDG&E employees are enrolled in HMO plans. The high HMO enrollment level is
6 indicative of the cost-effectiveness of the plan design and the long-established network of
7 managed care facilities in California.

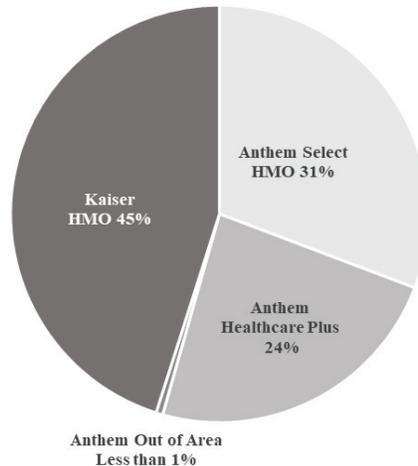
8 **Figure DR-3**

SoCalGas Enrollment by Medical Plan



9 **Figure DR-4**

10 SDG&E Enrollment by Medical Plan



11

12

1
2 SoCalGas's and SDG&E's HMO enrollment level far exceeds the nationwide average.
3 According to the 2021 Kaiser Family Foundation Employee Health Benefits survey, 16% of
4 covered workers are enrolled in HMOs, while 46% are enrolled in preferred provider
5 organizations, 28% in high deductible health plans, 9% in point-of-service plans, and 1% in
6 indemnity plans.²⁷ Regional data for the Western U.S. reflects HMO enrollment of 34%²⁸ but
7 still falls far below SoCalGas's and SDG&E's HMO enrollment.

8 **f. Medical Cost Trends**

9 The pandemic and inflation are expected to create upward pressures on U.S. healthcare
10 costs. PwC's Health Research Institute reported a 7.0% increase in medical cost trend in 2021
11 and a forecasted increase of 6.5% for 2022.²⁹ Pandemic-related pressures include:

- 12 • Increasing utilization for care deferred during the pandemic;
- 13 • Ongoing costs of COVID-19 testing, vaccines and treatment;
- 14 • Increasing demand for mental health and substance abuse care;
- 15 • Worsening population health caused by poor health behaviors, such as poor
16 nutrition and lack of exercise during the pandemic; and
- 17 • Investments in preparation for future pandemics.

18 The rise in inflation is also expected to impact future healthcare costs. Historically, healthcare
19 cost inflation has outpaced overall inflation. Overall inflation is at levels not seen in decades.
20 Healthcare cost inflation is currently lagging overall inflation. Many healthcare costs, labor
21 contracts, and reimbursement rates are set two to three years in advance. However, future
22 healthcare costs are expected to be impacted by the same pressures driving up overall inflation:

- 23 • Rising labor costs due to the tight labor market, including the medical worker
24 shortage caused by COVID-19; and
- 25 • Increasing supply chain costs.³⁰

²⁷ The Kaiser Family Foundation and Health Research Educational Trust, *Employer Health Benefits Annual Survey* (2021) at 9.

²⁸ *Id.* at 72.

²⁹ PwC Health Research Institute, *Medical Cost Trend: Behind the Numbers 2022* (2022) at 3.

³⁰ Shubham Singhal and Aneesh Krishna, McKinsey and Company, *Consumer Prices are Rising Fast and Healthcare Isn't Far Behind* (February 11, 2022) at 1.

1 In addition to the factors discussed above, SoCalGas's and SDG&E's premiums are
2 impacted by workforce demographics (e.g., age, gender, family size and health care costs in
3 specific geographic areas), utilization experience, and overall program efficiency. Compared to
4 the average general industry employer in WTW's database, SoCalGas's and SDG&E's
5 workforces are slightly older, and family sizes are larger. These factors tend to increase medical
6 premium costs.

7 SoCalGas's and SDG&E's medical trend forecast was prepared by WTW, SDG&E's,
8 and SoCalGas' actuary and benefits broker. WTW considered California and national data and
9 prepared a forecast specifically for SDG&E and SoCalGas, taking into account workforce
10 demographics, historical utilization data, and medical plan design. Projected rate increases are
11 6.25% per year for 2023 and 2024. Projected post-test year increases decline from 6.0% in 2025
12 to 5.5% in 2026 and 5.0% in 2027. Post-test year medical escalation is covered in the testimony
13 of Khai Nguyen (Ex. SCG-40) and Melanie Hancock (Ex. SDG&E-45).

14 **g. Employee Contributions**

15 Medical benefits represent one of the largest and most important non-cash components of
16 a competitive compensation and benefits package. Despite increases in annual premium costs,
17 the Companies' strategies have been successful in maintaining a competitive position compared
18 to the marketplace.

19 SoCalGas's and SDG&E's employees share in the cost of the medical plan. Employees
20 pay a portion of the medical premiums,³¹ co-payments for office visits and prescriptions, and in
21 some plans, deductibles and coinsurance. Sharing the plan expense with employees reduces the
22 Companies' costs, but more importantly, it promotes a better understanding of health care
23 choices. The cost-sharing mechanisms encourage employees to take greater responsibility for
24 their decisions at the point of care, including the selection of physicians, hospitals, outpatient
25 clinics and pharmaceuticals.

26 **2. Dental**

27 As shown in Table DR-11 below, SoCalGas's and SDG&E's forecasted TY 2024 dental
28 plan costs are \$6.064225 million and \$4.772883 million, respectively.
29

³¹ Refers to the premiums for insured plans and the premium equivalents for self-insured or minimum premium plans.

TABLE DR-11

Dental	2021 Actual	2022 Forecast	2023 Forecast	2024 Forecast
SoCalGas	\$ 3,915	\$ 5,199	\$ 5,781	\$ 6,225
SDG&E	\$ 3,399	\$ 4,145	\$ 4,479	\$ 4,883

Dental	2021 Actual	2022 Forecast	2023 Forecast	2024 Forecast
SoCalGas	\$ 3,915	\$ 5,050	\$ 5,627	\$ 6,064
SDG&E	\$ 3,399	\$ 4,043	\$ 4,373	\$ 4,772

a. Dental Plan Overview:

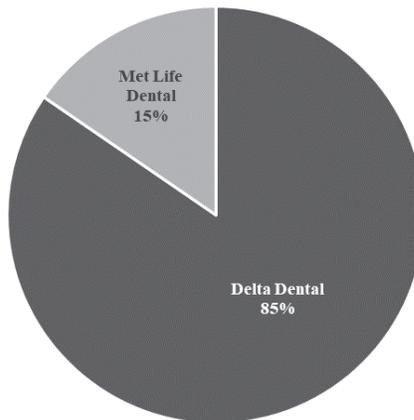
SoCalGas and SDG&E offer the following dental plans to its employees and their eligible dependents:

- Delta Dental Plan;
- Met Life Safeguard Dental Plan; and
- Blue Cross Dental Net (SDG&E Represented Only).

Ninety-three percent of SoCalGas and SDG&E employees are enrolled in a dental insurance plan. As shown in Figures DR-5 and DR-6, most employees elect to participate in the Delta Dental plan.

Figure DR-5

SoCalGas Enrollment by Dental Plan

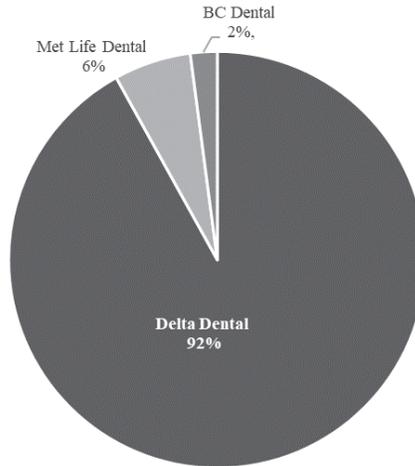


15
16

1

Figure DR-6

SDG&E Enrollment by Dental Plan



2
3

4 Employees enrolled in Delta Dental may select any dentist, but out-of-pocket costs are
 5 lower if the employee selects a dentist within Delta Dental’s PPO network. The Met Life
 6 (formerly Safeguard) dental plan and Blue Cross Dental Net are plans are Dental Maintenance
 7 Organizations. Like a medical HMO, all care is coordinated through the employee’s primary care
 8 dentist.

9 **b. Dental Cost Trends**

10 Costs for dental coverage are summarized above in Table DR-11. 2021 and 2022 costs
 11 reflect actual rates. 2023 and 2024 costs are based on rate increases of 4% per year.

12 **3. Vision**

13 As shown in Table DR-12 below, SoCalGas’s and SDG&E’s forecasted TY 2024 vision
 14 plan costs are \$~~677~~701 thousand and \$~~379~~388 thousand, respectively.

15 **TABLE DR-12**

Vision	2021	2022	2023	2024
	Actual	Forecast	Forecast	Forecast
SoCalGas	\$ 475	\$ 587	\$ 652	\$ 701
SDG&E	\$ 284	\$ 330	\$ 356	\$ 388

Vision	2021	2022	2023	2024
	Actual	Forecast	Forecast	Forecast
SoCalGas	\$ 475	\$ 565	\$ 630	\$ 677
SDG&E	\$ 284	\$ 322	\$ 348	\$ 379

17

1 **a. Vision Plan Overview:**

2 SoCalGas and SDG&E offer employees vision coverage under the Vision Service Plan
3 (VSP). Employees enrolled in VSP may select any provider, but out-of-pocket costs are lower if
4 the employee selects a provider within VSP’s network. The plan provides a higher benefit if a
5 network provider is used, resulting in little or no expense above the co-payment.

6 **b. Vision Cost Trends:**

7 Costs for 2021 and 2022 reflect actual rates. 2023 and 2024 costs per covered employee
8 are forecasted based on 2022 costs, adjusted for projected rate increases of 4.0% in 2023 and
9 2024.

10 **4. Wellness**

11 As shown in Table DR-13 below, SoCalGas’s and SDG&E’s forecasted TY 2024
12 wellness costs are \$1.17987 million and \$1.2024 million, respectively. The 2021 recorded costs
13 reflect pandemic-related limitations on the ability to deliver in-person wellness programs.

14 **TABLE DR-13**

15

Wellness	2021 Actual	2022 Forecast	2023 Forecast	2024 Forecast
SoCalGas	\$ 269	\$ 981	\$ 1,061	\$ 1,187
SDG&E	\$ 481	\$ 944	\$ 1,196	\$ 1,204

16

Wellness	2021 Actual	2022 Forecast	2023 Forecast	2024 Forecast
SoCalGas	\$ 269	\$ 974	\$ 1,054	\$ 1,179
SDG&E	\$ 481	\$ 943	\$ 1,195	\$ 1,202

17 **a. Wellness Programs Overview:**

18 The objective of the SoCalGas and SDG&E wellness programs is to improve employee
19 health and productivity. Wellness programs promote healthy lifestyle changes and illness
20 prevention, facilitate early detection and management of illness and disease and help ensure that
21 employees diagnosed with health conditions receive optimal and effective treatment. SoCalGas’s
22 and SDG&E’s wellness programs also focus on financial wellbeing.

23 Employers are uniquely positioned to reach employees with these programs. The
24 pandemic limited the Companies’ ability to deliver in-person wellness program offerings in 2020
25 and 2021, SoCalGas and SDG&E responded by delivering programs virtually to the extent
26 feasible. Many programs now include both onsite and virtual options. Programs delivered onsite

1 and remotely provide convenient, easy access and encourage participation through peer and
2 leadership examples.

- 3 • Healthy Lifestyle and Illness Prevention: SoCalGas and SDG&E partner with
4 health care providers and non-profit agencies to offer classes and educational
5 materials to promote healthy behaviors to prevent illness. Current programs
6 include safety stand down events and health fairs, fitness programs, weight
7 management, stress management, and smoking cessation. Annual onsite influenza
8 vaccinations help to increase the number of employees protected from influenza,
9 resulting in reduced time off due to illness.
 - 10 ○ Linking wellness programs to employee safety programs through
11 participation in safety stand down events further reinforces our safety
12 culture and promotes a focus on healthy behaviors and prevention of
13 illnesses and injuries.
 - 14 ○ Based on data provided by the SoCalGas's and SDG&E's medical benefit
15 providers prior to the pandemic, a significant number of employees and
16 dependents exceed the national healthy weight guideline. U.S. obesity
17 rates worsened during the pandemic. In a recent study by the New Mexico
18 State University Department of Public Health Sciences, almost half of
19 adults surveyed reported weight gain during the first year of the
20 pandemic.³² In order to encourage sustainable weight management, which
21 directly impacts the severity and duration of chronic medical conditions,
22 SoCalGas and SDG&E offer weight management programs and fitness
23 programs to encourage employees to achieve and maintain a healthy
24 weight.
- 25 • Early Detection and Disease Management: Educational presentations promote
26 healthy lifestyle choices, such as good nutrition, and address management of
27 chronic conditions, such as asthma, diabetes, and cardiovascular disease. These
28 educational programs, combined with health risk assessments and onsite
29 screenings, facilitate early detection and intervention and help employees manage

³² Carlos Andres Lopez, *NMSU Researcher: Nearly Half of Adults in US Gained Weight During Pandemic's First Year* (January 14, 2022).

1 their health, reducing the need for emergency treatment and preventing disease
2 progression.

- 3 • Financial Wellness: Employees have access to Ayco Personal Financial
4 Management financial coaches who advise on issues such as debt management,
5 retirement planning and other financial goals, such as paying for their children’s
6 education, estate planning, or building an emergency fund. The program is
7 designed to provide education and help employees to address financial concerns,
8 which may impact their physical and mental wellbeing. The financial wellness
9 program also can help employees to understand and value their company-
10 provided benefits.

11 Wellness programs are a common benefit in the external marketplace. According to the
12 2021 Kaiser Family Foundation Employer Health Benefits survey, 83% of large employers that
13 provide health benefits also offer wellness programs.³³

14 **b. Wellness Program Costs:**

15 Wellness program costs are projected to increase from 2021 through 2024 due to the
16 resumption of in-person programs impacted by pandemic-related limitations in 2020 and 2021,
17 future headcount additions, and additional programs promoting health and wellness.

18 **5. Employee Assistance Plan (EAP)**

19 As shown in Table DR-14 below, SoCalGas’s and SDG&E’s forecasted TY 2024 EAP
20 costs are \$1.12161 million and \$46876 thousand, respectively.

21 **TABLE DR-14**

22

Employee Assistance Program	2021 Actual	2022 Forecast	2023 Forecast	2024 Forecast
SoCalGas	\$ 295	\$ 931	\$ 1,057	\$ 1,161
SDG&E	\$ 166	\$ 385	\$ 425	\$ 476

23

24

Employee Assistance Program	2021 Actual	2022 Forecast	2023 Forecast	2024 Forecast
SoCalGas	\$ 295	\$ 895	\$ 1,019	\$ 1,121
SDG&E	\$ 166	\$ 378	\$ 417	\$ 468

³³ The Kaiser Family Foundation and Health Research Educational Trust, *Employer Health Benefits Annual Survey* (2021) at 172.

1 also include access to the Lyra Health application and unlimited 24/7 access to Lyra Essentials, a
 2 dedicated hub for self-care and mindfulness content. In addition, employees can call or access
 3 the Lyra hub for referrals to legal, identity theft, dependent care, and financial services and
 4 receive discounted rates.

5 Ongoing treatment beyond what is covered under the EAP or treatment for more serious
 6 mental health conditions is covered under the mental health and substance abuse benefits
 7 provided under the medical plans.

8 **C. Welfare Benefits**

9 Welfare benefits provide financial resources to employees in the event of injury or
 10 disability and to survivors in the event of the employee’s death. This prepared direct testimony
 11 focuses on survivor benefits, which include life insurance, accidental death and dismemberment
 12 insurance (AD&D), and business travel insurance. Disability and workers compensation benefits
 13 are covered in the prepared direct testimonies of Abigail Nishimoto (Ex. SCG-28) and Ali Taylor
 14 (Ex. SDG&E-32). A summary of projected TY 2024 welfare benefit expenses is shown below in
 15 Table DR-15:

16 **TABLE DR-15**

	2021	2022	2023	2024
Welfare Benefits	Actual	Forecast	Forecast	Forecast
SoCalGas				
AD&D Insurance	\$ 78	\$ 152	\$ 168	\$ 179
Business Travel Insurance	\$ 87	\$ 47	\$ 47	\$ 47
Life Insurance	\$ 1,174	\$ 1,358	\$ 1,495	\$ 1,589
SDG&E				
AD&D Insurance	\$ 111	\$ 119	\$ 127	\$ 137
Business Travel Insurance	\$ 50	\$ 25	\$ 25	\$ 25
Life Insurance	\$ 457	\$ 493	\$ 528	\$ 571

	2021	2022	2023	2024
Welfare Benefits	Actual	Forecast	Forecast	Forecast
SoCalGas				
AD&D Insurance	\$ 78	\$ 145	\$ 160	\$ 171
Business Travel Insurance	\$ 87	\$ 46	\$ 47	\$ 47
Life Insurance	\$ 1,174	\$ 1,294	\$ 1,424	\$ 1,514
SDG&E				
AD&D Insurance	\$ 111	\$ 116	\$ 124	\$ 134
Business Travel Insurance	\$ 50	\$ 25	\$ 25	\$ 25
Life Insurance	\$ 457	\$ 482	\$ 516	\$ 557

1 **1. Accidental Death and Dismemberment**

2 SoCalGas and SDG&E provide employees with basic Accidental Death and
3 Dismemberment insurance coverage equal to one times annual pay (base salary plus ICP, if
4 applicable).³⁷ Coverage is adjusted each year to reflect increases or decreases in employee pay.
5 AD&D insurance provides a level of protection and additional security to employees and their
6 families in the event of a tragic accident.

7 Premiums for AD&D coverage are projected to remain flat at \$0.156 per \$1,000 of
8 coverage. Changes in total costs reflect projected headcount.

9 **2. Business Travel Insurance**

10 SoCalGas and SDG&E provide an additional life insurance benefit that covers employees
11 while traveling for business purposes. Projected premiums are adjusted for inflation and changes
12 in headcount.

13 **3. Life Insurance**

14 SoCalGas and SDG&E provide employees with basic life insurance coverage equal to
15 one times annual pay (base salary plus ICP, if applicable). Coverage is adjusted each year to
16 reflect increases or decreases in employee pay. Basic life insurance is a cost-effective benefit that
17 provides employees with peace of mind in knowing that a financial safety net will be provided to
18 their beneficiaries in the event of a premature death.

19 The premium per \$1,000 of coverage is based on the actual 2022 premium. Projected
20 2023 and 2024 costs are adjusted for wage and headcount escalation.

21 **D. Retirement Plans**

22 SoCalGas and SDG&E retirement benefits provided to all regular employees include a
23 defined benefit pension plan, a defined contribution (401k) retirement savings plan and
24 postretirement health and welfare benefits. Employees whose benefits or pay exceed Internal
25 Revenue Service (IRS) limitations specified under the IRC also participate in the Cash Balance
26 Restoration Plan, which maintains participation at the same percentage level as all other
27 employees. Certain management employees participate in a nonqualified retirement savings plan,
28 or deferred compensation plan.

³⁷ Two times for SDG&E represented.

This prepared direct testimony focuses on the 401(k) retirement savings plan, the nonqualified deferred compensation plan and the supplemental pension plans. The defined benefit pension plan and postretirement health and welfare benefits are covered in the testimony of Peter Andersen (Ex. SCG-26/SDG&E-30).

1. Retirement Savings

As shown in Table DR-16 below, SoCalGas’s and SDG&E’s forecasted TY 2024 Retirement Savings Plan costs are \$~~34.261613~~ million and \$~~22.179702~~ million, respectively.

TABLE DR-16

Retirement Savings Plan	2021 Actual	2022 Forecast	2023 Forecast	2024 Forecast
SoCalGas	\$ 28,401	\$ 32,101	\$ 33,372	\$ 34,613
SDG&E	\$ 18,497	\$ 19,628	\$ 21,028	\$ 22,702

Retirement Savings Plan	2021 Actual	2022 Forecast	2023 Forecast	2024 Forecast
SoCalGas	\$ 28,401	\$ 30,838	\$ 32,065	\$ 33,261
SDG&E	\$ 18,497	\$ 19,173	\$ 20,541	\$ 22,179

a. Retirement Savings Plan Overview

The SoCalGas and SDG&E Retirement Savings Plans (RSP) provide employees with a tax-advantaged means of saving for retirement. Approximately 93% of employees participate in the plan, and the average elective deferral contribution rate is 12% of eligible pay. Employees are eligible to participate in the plan upon hire. SoCalGas and SDG&E encourage participation in the plan by providing a company matching contribution. The basic company matching contribution is equal to one-half of the first six percent of the employee’s contributions of eligible pay. In addition, employees receive a “stretch match” equal to one-fifth of the next five percent of the employee’s contributions. Company matching contributions vest after one year of service.

Participation is further encouraged through auto-enrollment of new hires at a six percent employee contribution rate with auto-escalation of employee contributions by one percent per year until employee contributions reach 11%.

Company matching contributions apply to pre-tax, Roth, and after-tax contributions, so employees may continue to save even after reaching the IRS pre-tax/Roth contribution limit (\$20,500 in 2022 with an additional “catch-up” contribution limit of \$6,500 for employees age 50 and older).

1 **b. Retirement Savings Plan Costs**

2 Projected costs for the company match on base pay contributions are based on actual
3 2021 costs, and the projected company match on ICP is based on a five-year historical average of
4 ICP. Projected costs are adjusted for wage and headcount escalation.

5 **2. Nonqualified Savings Plan**

6 As shown in Table DR-17 below, SoCalGas’s and SDG&E’s forecasted TY 2024 costs
7 for company matching contributions under the nonqualified retirement savings plan are \$317
8 thousand and \$268 thousand, respectively.

9 **TABLE DR-17**

Nonqualified Savings	2021	2022	2023	2024
	Actual	Forecast	Forecast	Forecast
SoCalGas	\$ 288	\$ 298	\$ 308	\$ 317
SDG&E	\$ 244	\$ 253	\$ 261	\$ 268

10
11 The nonqualified retirement savings plan, or deferred compensation plan, allows pre-tax
12 contributions for employees, subject to IRS compensation and contribution limits. Company
13 matching contributions mirror the company matching contributions provided under the RSP.
14 Participants are eligible for company matching contributions after one year of service.

15 Projected costs are based on actual 2021 costs adjusted for labor inflation.

16 **3. Supplemental Pension**

17 As shown in Table DR-18 below, SoCalGas’s and SDG&E’s forecasted TY 2024
18 expense for supplemental pension plans is \$2.206 million and \$1.945 million, respectively.

19 **TABLE DR-18**

Supplemental Pension	2021	2022	2023	2024
	Actual	Forecast	Forecast	Forecast
SoCalGas	\$ 6,108	\$ 1,057	\$ 2,530	\$ 2,206
SDG&E	\$ 1,968	\$ 1,253	\$ 1,989	\$ 1,945

20
21 SoCalGas and SDG&E offer two supplemental pension plans, the Supplemental
22 Executive Retirement Plan, which covers a small number of senior executives, and the Cash
23 Balance Restoration Plan.

24 The Cash Balance Restoration Plan restores benefits for employees whose earnings or
25 benefits exceed the limitations established by the Employee Retirement and Income Security
26 Act, allowing employees who exceed the limits to continue to accrue benefits. Benefits are
27 accrued under the same formula and are subject to the same vesting conditions as the broad-

1 based retirement plan. The plan merely restores benefits that would otherwise be lost due to
2 statutory limits under broad-based retirement plans.

3 Supplemental retirement benefits form an important component of the total reward
4 package for key managers, directors, attorneys and executives. These plans are a key component
5 of a competitive compensation and benefits package to attract and retain the leadership talent
6 required to operate the company.

7 Cost forecasts represent the projected benefit payments. These include future benefit
8 payments to current retirees receiving monthly annuity benefits or annual installments, vested
9 terminated employees entitled to future benefits, and active employees entitled to, or expected to
10 be entitled to, plan benefits. As with other contingent cash flows, the amount and timing of
11 future benefit payments are based on actuarial assumptions such as the lump sum rate, future
12 salary increases, and mortality and retirement rates.

13 While retirees and vested terminated participants have somewhat predictable benefit
14 payments, future benefit payments to current active employees can vary significantly from
15 forecasted amounts in any given year, since the plan population is relatively small and benefits
16 are generally paid as lump sums. However, over a longer period of time, aggregate expected
17 benefit payments will converge to actual payments.

18 **E. Other Benefit Programs and Fees**

19 The company offers a number of benefit programs that are designed to provide
20 opportunities to enhance financial and technical knowledge through external education
21 programs, reduce lost time, and promote a collaborative team-oriented environment. In addition,
22 certain recognition programs are designed to engender a work environment that recognizes the
23 value of our most critical asset – employees. A summary of projected costs to support
24 SoCalGas’s and SDG&E’s other benefit programs is included in Table DR-19 below:
25

1

TABLE DR-19

Other Benefit Programs and Fees	2021	2022	2023	2024
	Actual	Forecast	Forecast	Forecast
SoCalGas				
Benefit Administration Fees	\$ 1,360	\$ 1,772	\$ 1,613	\$ 1,614
Educational Assistance	\$ 1,806	\$ 2,096	\$ 2,245	\$ 2,338
Emergency Care	\$ 246	\$ 214	\$ 300	\$ 312
Mass Transit	\$ 26	\$ 1,339	\$ 1,913	\$ 1,980
Retirement Activities	\$ 154	\$ 97	\$ 121	\$ 147
Service Recognition	\$ 189	\$ 161	\$ 235	\$ 219
Special Events	\$ -	\$ 255	\$ 272	\$ 283
SDG&E				
Benefit Administration Fees	\$ 893	\$ 1,147	\$ 1,008	\$ 977
Educational Assistance	\$ 595	\$ 661	\$ 684	\$ 718
Emergency Care	\$ 151	\$ 192	\$ 191	\$ 190
Mass Transit	\$ 13	\$ 90	\$ 125	\$ 131
Retirement Activities	\$ 59	\$ 55	\$ 66	\$ 79
Service Recognition	\$ 104	\$ 99	\$ 108	\$ 126
Special Events	\$ -	\$ -	\$ -	\$ -

2

Other Benefit Programs and Fees	2021	2022	2023	2024
	Actual	Forecast	Forecast	Forecast
SoCalGas				
Benefit Administration Fees	\$ 1,360	\$ 1,759	\$ 1,601	\$ 1,611
Educational Assistance	\$ 1,806	\$ 2,006	\$ 2,147	\$ 2,236
Emergency Care	\$ 246	\$ 214	\$ 300	\$ 312
Mass Transit	\$ 26	\$ 1,285	\$ 1,841	\$ 1,908
Retirement Activities	\$ 154	\$ 97	\$ 121	\$ 147
Service Recognition	\$ 189	\$ 161	\$ 235	\$ 219
Special Events	\$ -	\$ 244	\$ 261	\$ 272
SDG&E				
Benefit Administration Fees	\$ 893	\$ 1,143	\$ 1,003	\$ 975
Educational Assistance	\$ 595	\$ 646	\$ 669	\$ 704
Emergency Care	\$ 151	\$ 192	\$ 191	\$ 190
Mass Transit	\$ 13	\$ 88	\$ 122	\$ 128
Retirement Activities	\$ 59	\$ 55	\$ 66	\$ 79
Service Recognition	\$ 104	\$ 99	\$ 108	\$ 126
Special Events	\$ -	\$ -	\$ -	\$ -

3

1 **1. Benefit Administration Fees and Services**

2 As shown in Table DR-19 above, SoCalGas’s and SDG&E’s forecasted TY 2024 costs
3 for benefit administration and services fees are \$1.6114 million and \$9757 thousand, respectively.

4 Benefit administration and service fees include fees for legally required audits, third-
5 party administrator and record-keeper fees, actuarial and other professional services and the cost
6 of benefit communication materials. These fees include:

- 7 • Legally required audits: audits of the Retirement Savings Plan and postretirement
8 medical and life insurance plans;
- 9 • Third-party administrator and record-keeper fees: administrative fees to record-
10 keepers, claims administrators, and other third-party providers that administer
11 programs such as the health and dependent care flexible spending account
12 reimbursements;
- 13 • Actuarial and other professional services: professional fees associated with
14 actuarial valuations of the benefit plans, the cost of the related to various benefit
15 plan issues;
- 16 • Benefit communication materials: annual open enrollment communications,
17 summary plan descriptions, summary annual reports, and benefits education.

18 The forecast also includes the cost of a recognition platform that is designed to continue to
19 strengthen the companies’ culture of recognition and employee engagement while streamlining
20 program administration.

21 **2. Educational Assistance**

22 As shown in Table DR-19 above, SoCalGas’s and SDG&E’s forecasted TY 2024 costs
23 for educational assistance reimbursement benefits under the Professional Development
24 Assistance Program (PDAP) are \$2.3368 million and \$70418 thousand, respectively.

25 The PDAP provides reimbursement of tuition for degree and certificate programs that
26 maintain or enhance the skills necessary to perform current or prospective jobs within the
27 company. The program is open to all regular full-time employees, and it is a key part of
28 SoCalGas’s and SDG&E’s efforts to develop employees and promote from within the company
29 to supervisory and management positions. Program participation reflects SoCalGas’s and
30 SDG&E’s strong commitment to diversity. Over 80% of program participants are people of color
31 or women.

1 Objectives of the program are as follows:

- 2 • Encourage lifelong learning and developing new skills that are consistent with the
3 Company's business objectives;
- 4 • Promote employee retention by facilitating career paths that lead to positions of
5 greater responsibility or enhancement of knowledge and understanding regarding
6 current position responsibilities;
- 7 • Provide a competitive advantage when recruiting new employees; and
- 8 • Allow the company to effectively implement succession planning using internal
9 resources, thereby reducing the expense associated with recruiting qualified
10 external hires to fill key positions within the organization.

11 The PDAP policy limits the annual benefit to \$5,250 of qualified reimbursements, the
12 maximum annual amount of monetary assistance that an employee may exclude from personal
13 income tax liability under a qualified program.

14 The forecast assumes that the number of participants increases based on headcount
15 increases. Projected costs are also indexed for inflation.

16 **3. Emergency Child Care**

17 As shown in Table DR-19 above, SoCalGas's and SDG&E's forecasted TY 2024
18 expense for the emergency and backup childcare program is \$312 thousand and \$190 thousand,
19 respectively.

20 The backup childcare program provides emergency childcare services when an
21 employee's primary childcare resource is unavailable. This program reduces unplanned absences
22 and work time lost due to breakdowns in childcare arrangements. This program is critical for
23 employees who must report to work during emergencies or pandemics when schools and daycare
24 centers are closed.

25 Employees with children from three months to 13 years old may access services through
26 ChildrenFirst/Bright Horizons in both emergency situations and non-emergency situations
27 including the business travel, relocation, school closings, and return from maternity or parental
28 leave. This benefit is also available for emergency eldercare.

29 Program costs reflect projected headcount and rate increases of 4% per year in 2023 and
30 2024.

1 **4. Mass Transit Incentive**

2 As shown in Table DR-19 above, SoCalGas’s and SDG&E’s forecasted TY 2024 costs
3 for the mass transit incentive program are \$1.9~~0880~~ million and \$1~~2831~~ thousand, respectively.
4 The cost forecast assumes that the participation ratio (number of participants as a percentage of
5 the total workforce) remains at January 2020 pre-pandemic levels while the number of
6 participants increases due to increases in total headcount. Mass transit usage tends to be
7 significantly higher for SoCalGas than for SDG&E due to the concentration of employees in the
8 Los Angeles metropolitan area, where heavy traffic and a multitude of public transportation
9 result in higher mass transit usage.

10 **5. Retirement Activities**

11 As shown in Table DR-19 above, SoCalGas’s and SDG&E’s forecasted TY 2024 costs
12 for retirement activities is \$147 thousand and \$79 thousand, respectively.

13 Upon retirement, the company gives the employee a retirement gift and hosts a retirement
14 breakfast or celebration in recognition of past service and contribution to the company’s success.

15 **6. Service Recognition**

16 As shown in Table DR-19 above, SoCalGas’s and SDG&E’s forecasted TY 2024 costs
17 for service recognition are \$219 thousand and \$126 thousand, respectively.

18 Service recognition awards are given to employees on their fifth anniversary and every
19 five years thereafter. Employees select a specific item from a group of awards that vary
20 depending on years of service.

21 Most employers have a service recognition program, with five years being the standard
22 milestone for length of service designs. Recognizing service supports our goals of demonstrating
23 appreciation for and retaining a high-quality, tenured and knowledgeable workforce.

24 Costs are projected based on the estimated number of employees with service
25 anniversaries in each year.

26 **7. Special Events**

27 As shown in Table DR-19 above, SoCalGas’s forecasted TY 2024 cost for special events
28 is \$2~~7283~~ thousand. Special Events bring together employees from union and management ranks
29 from all around the company to gather in one place. The event site varies each year and has
30 included Knott’s Berry Farm, Disneyland, and Sea World.

1 **V. COMPENSATION CONTROLS**

2 SoCalGas and SDG&E continuously evaluate the external labor market to ensure that
3 their compensation and benefits packages are competitive and cost-effective. The pay structure
4 and guidelines used by human resources and managers to administer pay support this objective.
5 This section describes how the company uses external market data and internal controls to
6 maintain a competitive compensation and benefits package necessary to attract, motivate and
7 retain its workforce.

8 **F. External Compensation Surveys**

9 **1. Non-Executive Jobs**

10 To ensure that total compensation is reflective of the external labor markets, Sempra's
11 compensation and benefits departments participate in a number of professional surveys. Survey
12 databases purchased from major consulting firms include: WTW, Aon Radford, Mercer, and
13 other specialty surveys. On occasion, third-party consultants are utilized to supplement standard
14 databases for additional survey information or to obtain information not readily available from
15 standard databases.

16 **2. Executive Jobs**

17 SoCalGas and SDG&E also use external survey data to monitor pay for executive jobs.
18 The primary survey sources for executive compensation are the Aon Radford and the WTW
19 executive compensation databases. The company also reviews executive compensation and
20 benefits data for S&P 500 Utilities Index companies as reported in each company's annual proxy
21 statement.

22 **G. External Benefits Surveys**

23 **1. Methodology for BENCAL Study**

24 SoCalGas and SDG&E participate in the WTW BENCAL database. This database was
25 the source of the benefits data used in the WTW Study. BENCAL determines values for the
26 benefits provided by participating companies by applying a standard set of actuarial methods.

27 For purposes of the WTW Study, each benefit was valued individually and then
28 combined to create an overall benefits value. This overall benefits value was added to cash
29 compensation to determine a total compensation and benefits value for each job in the study. A
30 more detailed description of the benefits valuation methodology is found the WTW Study.

1 **H. Internal Review**

2 In addition to conducting and reviewing salary surveys, adequate internal controls are in
3 place to maintain competitive and equitable pay. SoCalGas and SDG&E provides salary and
4 incentive compensation planning budget guidelines, and pay administration guidelines for
5 managers to use to administer employee pay. The compensation staff conducts job studies to
6 review new and existing jobs for placement in pay ranges, reviews jobs for compliance with Fair
7 Labor Standards Act and California State Wage and Hour laws, and conducts annual pay equity
8 reviews of total compensation for Office of Federal Contract Compliance Programs compliance.
9 Policies and procedures are established to conform to the Sarbanes-Oxley Act.

10 Pay for SDG&E and SoCalGas executives is reviewed and approved by the SDG&E
11 Board of Directors and SoCalGas Board of Directors, respectively. The Compensation and
12 Talent Development Committee of the Sempra Board of Directors reviews and approves pay and
13 incentive plan performance measures for top Corporate Center executive jobs with assistance
14 from its independent external consultant, Exequity.

15 **VI. SEMPRA CORPORATE CENTER - COMPENSATION & BENEFITS**

16 The compensation and benefit programs provided to Corporate Center employees are
17 comparable with those provided to SoCalGas and SDG&E employees. As previously discussed,
18 compensation and benefits were evaluated in conjunction with the WTW Study (*see* Appendix B
19 and Appendix C) and found to be at market. Consequently, the discussion presented in Sections I
20 thru VI is applicable to SECC. As noted in the WTW Study, an allocation of Corporate Center
21 jobs was included in the SoCalGas and SDG&E evaluation of total compensation. Allocated
22 Corporate Center positions were consolidated into the various job categories (*i.e.*,
23 Professional/Technical, Clerical, Professional/Technical, Managerial/Supervisory, and
24 Executive).

25 Corporate Center compensation and benefits expenses and the allocations of these
26 expenses to SoCalGas and SDG&E using labor overhead rates are found in Derick Cooper's
27 Corporate Center testimony (Ex. SCG-23/SDG&E-27). Although the executive officers of
28 Sempra are not covered by SB 901, SoCalGas and SDG&E have voluntarily elected to exclude
29 compensation costs for Sempra's executive officers.

30 This concludes my prepared direct testimony.

31

1 **VII. QUALIFICATIONS**

2 My name is Debbie S. Robinson. My business address is 488 8th Avenue, San Diego,
3 California. My current position is Director - Compensation & Payroll for Sempra. My present
4 responsibilities include managing Sempra’s overall broad-based compensation programs,
5 executive compensation and benefit programs, and interfacing with Sempra’s outsourced payroll
6 vendor. Prior to my current position, I was responsible for management of the company’s health
7 and welfare benefit programs.

8 Sempra’s Compensation and Benefits department supports the Sempra Corporate Center
9 and Sempra’s business units, including SoCalGas and SDG&E.

10 I have Bachelor of Arts degrees in International Business, Spanish and French from
11 Baker University in Baldwin City, Kansas. I also have an International Masters in Business
12 Administration degree with a concentration in finance from the University of South Carolina in
13 Columbia, South Carolina.

14 I hold the Certified Employee Benefits Specialist (CEBS), Certified Compensation
15 Professional (CCP), Certified Benefits Professional (CBP), Global Remuneration Professional
16 (GRP), and Senior Human Resources Professional (SPHR) designations.

17 I joined Sempra Energy in 2000 and have held various positions within the Compensation
18 and Benefits and Corporate Financial Planning areas. Prior to being employed by Sempra, I held
19 various finance and compensation positions with Sprint in Kansas City, Missouri.

20 I have previously testified before the California Public Utilities Commission.

APPENDIX A

Glossary of Terms

APPENDIX A – Glossary of Terms

AD&D	Accidental Death and Dismemberment
Cal PA	California Public Advocates Office
CBP	Certified Benefits Professional
CEBS	Certified Employee Benefits Specialist
CMVI	Controllable Motor Vehicle Incidents
CPP	Certified Compensation Professional
D.	Decision
DOT	Department of Transportation
EAP	Employee Assistance Program
ESCMP	Environmental and Safety Compliance Management Program
HFTD	High Fire Threat District
HMO	Health Maintenance Organizations
ICP	Incentive Compensation Plan
IRC	Internal Revenue Code
IRS	Internal Revenue Service
GRC	General Rate Case
LTIR	Lost Time Incident Rate
PDAP	Professional Development Assistance Program
PSEP	Pipeline Safety Enhancement Program
RSP	Retirement Savings Plans
SAIDI	Systems Average Interruption Duration Index
SCE	Southern California Edison Company
SDG&E	San Diego Gas & Electric Company
SoCalGas	Southern California Gas Company
SPHR	Senior Human Resources Professional
Test Year	TY
Utilities	Southern California Gas Company and San Diego Gas & Electric Company
WTW	Willis Towers Watson (WTW)
WTW Study	Willis Towers Watson Total Compensation Study

APPENDIX B

Total Compensation Study – SoCalGas

2024 General Rate Case Compensation Study

Southern California Gas Company



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Introduction

Willis Towers Watson was selected by Sempra on behalf of Southern California Gas Company, to conduct a total compensation study (“study”) of selected representative jobs at Southern California Gas Company (SCG) for the purpose of assessing the competitiveness of SCG’s total compensation. The study was conducted as part of SCG’s 2024 General Rate Case (GRC) filing. The California Public Advocates Office (Cal-PA) has participated in prior general rate cases, and was invited to participate in the 2024 General Rate Case as well. However, Cal-PA declined to participate in the study, and was therefore were not involved in the study.

The approach for conducting the study and reporting the results involved representatives from Sempra and Willis Towers Watson working together as a project team. Project Team decisions concerning methodology, the rationale for making these decisions, and various points of view are referenced in this report and in the Project Team meeting notes (Appendix F).

Members of the Project Team included:

- Debbie Robinson, Sempra, Director - Compensation and Payroll
- Siobhan Murillo, Sempra, Regulatory Case Manager
- Eric Bayona, Sempra, Compensation Manager
- John Hutsler, Sempra, Senior Compensation Operations Advisor
- Steven Barcas, Sempra, Compensation Manager
- John Cassidy, Willis Towers Watson, Senior Consultant, H&B
- Yannick Gagne, Willis Towers Watson, Senior Consultant, Retirement
- Catherine Hartmann, Willis Towers Watson, Senior Consultant, Talent and Rewards
- Andrew Neidinger, Willis Towers Watson, Consultant, Talent and Rewards
- Ross Cunningham, Willis Towers Watson, Senior Analyst, Talent and Rewards
- John Goudelias, Willis Towers Watson, Manager, BDS-US
- Rachelle Green, Willis Towers Watson, Research Consultant, BDS-US

The results of the study and background on the process, methodology, assumptions, and information used to conduct this study are included in this report.

Scope of Study

This study evaluates the competitiveness of total compensation provided by SCG to its employees based on a selection of SCG jobs (“benchmark jobs”). Benchmark jobs are those positions that are common across comparable organizations and for which total compensation data are available from published surveys. The study covers 163 benchmark jobs at SCG representing 5,629 SCG employees (65.5% of 8,592 total SCG employees¹) as of October 2021. Inclusive of Corporate Center, the study covers 8,960 employees². The employee categories represented by the benchmark jobs selected by SCG and Willis Towers Watson are:

- Executive
- Manager/Supervisor
- Professional/Technical
- Physical/Technical
- Clerical

Market total compensation is defined as total cash compensation (base salary and short-term incentives, plus the value of employee benefits). The methodology examines each of the elements of total direct compensation and benefits separately, and then combines the values to obtain total compensation. The total compensation valuations and comparisons in the study were based on the following components of total compensation:

- Actual and target total direct compensation
 - Base salary
 - Actual short-term incentives (actual amounts for 2020 performance paid in 2021) and target awards
- Employee benefits
 - Defined benefit pension and defined contribution retirement plans
 - Disability plans
 - Medical plans (active and retiree)
 - Dental plans (active and retiree)
 - Life insurance (active and retiree group life and active accidental death and dismemberment)

To determine competitive standing, total compensation levels for SCG benchmark jobs were compared to total compensation levels for similar positions at comparable employers. A group of utility industry and general industry companies was selected as comparable employers (“peer companies”) for benefits analyses. See page 22 for the list of the peer companies used in the study.

Willis Towers Watson has also noted that post-pandemic survey data indicates that the majority of employees want to work remotely, either most of the time or via hybrid arrangements. The expansion of remote work options for California-based employees is broadening the talent market Sempra and other organizations compete with. Additionally, it is opening the possibility for remote talent to move out of state to areas with lower housing costs, gas prices, and goods and service expenses.³

¹ Excludes part-time employees, and temporary employees such as apprentices and interns.

² Includes 67% of Corporate and all SCG employees as of October 2021.

³ Global Benefits Attitudes Survey based on data from 9,658 U.S. employees from large and midsize private employers conducted December 2021/January 2022.

Overview of Study Results

Willis Towers Watson concludes that SCG's target total compensation level for all SCG jobs, including Corporate Center, is estimated to be 0.7% above the average (mean) of the competitive market. SCG's actual total compensation for all SCG jobs, including Corporate Center is estimated to be 1.9% above the average (mean) of the competitive market.

A portion of the results for Corporate Center jobs that serve SCG has been distributed to it for study purposes and are included in Table 1A.

The methodology used to distribute Sempra Corporate Center jobs was based on the aggregate 2021 Operation and Maintenance expense from all of the various Corporate Center functions (i.e., Human Resources, External Affairs, Finance, and Legal) based on the allocation process as described in the testimony of Derick Cooper. The distribution factor included labor and non-labor expenses (including those parent company costs that are not distributable). The expense factors used to distribute Sempra Corporate Center results were: SCG (26.0%) and SDG&E (23.8%).

The study covers 62.2% of Sempra Corporate Center's employee population. Based on the factors described above, the SCG study results shown in Table 1A include 26% of the Sempra Corporate Center employees, payroll, and percentage relationship to market for each element of compensation. The study results are presented in Table 1A on the next page. The table shows SCG's competitive standing for each element of total compensation.

Table 1A: SCG (Including Corporate Center¹) versus Market — Competitive Summary

Employee Category	Benchmark Jobs	Total # of Employees (EEs) ²	EEs in Study	Target Total Cash (\$000s)	Target Total Cash Weighting	Variance Benchmark Jobs vs Competitive Market Average					
						Base Salary	Target Total Cash ³	Actual Total Cash ³	Benefits	Target Total Comp ⁴	Actual Total Comp ⁴
Executive	15	44	16	\$8,660	1.4%	-12.9%	-3.1%	15.6%	10.1%	3.8%	12.2%
Manager/Supervisor	63	1,235	456	\$65,917	5.4%	-1.9%	5.7%	9.3%	0.1%	1.8%	3.4%
Professional/Technical	120	2,941	1,778	\$219,107	18.8%	-12.1%	-6.4%	-3.8%	2.6%	-1.8%	-0.6%
Physical/Technical	23	3,819	3,065	\$279,915	29.6%	3.4%	-4.2%	-0.9%	5.7%	0.8%	2.5%
Clerical	23	921	543	\$46,024	6.9%	12.2%	1.6%	8.9%	16.5%	9.0%	13.0%
Total⁵		8,960	5,858	\$619,623	62.1%	-0.7%	-2.1%	0.3%	3.5%	0.7%	1.9%

¹Includes 62% of total Corporate Center employees, actual and target compensation dollars and results, based on a formula related to Corporate Center operation and maintenance expense

²SCG's population, including distribution of Corporate Center employees as October 2021

³Actual total cash reflects base pay plus short-term (annual) incentives, target total cash reflects base pay plus target short-term incentive opportunity

⁴Actual total compensation is defined as actual total cash plus benefits; target total compensation is defined as target total cash plus benefits

⁵Results weighted by SCG and allocated Corporate Center target total cash compensation for all jobs, both benchmark and non-benchmark

Competitive positioning by employee category for SCG including Corporate Center (see Table 1A) are as follows:

1.1 Executive

Target total compensation for the Executive jobs is 3.8% above the average of the competitive market.

1.2 Manager/Supervisor

Target total compensation for the Manager/Supervisor jobs is 1.8% above the average of the competitive market.

1.3 Professional/Technical

Target total compensation for the Professional/Technical jobs is 1.8% below the average of the competitive market.

1.4 Physical/Technical

Target total compensation for the Physical/Technical jobs is 0.8% above the average of the competitive market.

1.5 Clerical

Target total compensation for the Clerical jobs is 9.0% above the average of the competitive market.

For reference, Table 1B shows study results for SCG before Corporate Center distribution. SCG target total compensation before Corporate Center distribution is 0.1% below market. SCG actual total compensation before Corporate Center distribution is 0.7% above market. See Appendix B - II for full Corporate Center results.

Table 1B: SCG (Excluding Corporate Center) versus Market — Competitive Summary

Employee Category	Benchmark Jobs	Total # of Employees (EEs) ¹	EEs in Study	Target Total Cash (\$000s)	Target Total Cash Weighting	Variance Benchmark Jobs vs Competitive Market Average					
						Base Salary	Target Total Cash ²	Actual Total Cash ²	Benefits	Target Total Comp ³	Actual Total Comp ³
Executive	6	23	6	\$2,462	0.4%	-29.7%	-27.7%	-26.0%	11.6%	-6.9%	-6.8%
Manager/Supervisor	34	1,141	410	\$54,623	4.7%	-2.1%	5.9%	8.0%	-0.1%	1.7%	2.6%
Professional/Technical	87	2,737	1,643	\$199,910	18.1%	-12.2%	-6.6%	-3.9%	2.6%	-1.9%	-0.6%
Physical/Technical	22	3,809	3,057	\$279,238	31.0%	3.2%	-4.3%	-1.0%	5.7%	0.7%	2.5%
Clerical	14	882	513	\$43,140	0.0%	12.6%	0.8%	8.4%	17.1%	9.0%	13.1%
Total⁴		8,592	5,629	\$579,374	54.3%	-1.5%	-2.4%	-0.7%	2.3%	-0.1%	0.7%

¹SCG's population as of October 2021

²Actual total cash reflects base pay plus short-term (annual) incentives; target total cash reflects base pay plus target short-term incentive opportunity

³Actual total compensation is defined as actual total cash plus benefits; target total compensation is defined as target total cash plus benefits

⁴Results weighted by SCG target total cash compensation for all jobs, both benchmark and non-benchmark

Competitive positioning by employee category for SCG excluding Corporate Center (see Table 1B) are as follows:

1.6 Executive

Target total compensation for the Executive jobs is 6.9% below the average of the competitive market.

1.7 Manager/Supervisor

Target total compensation for the Manager/Supervisor jobs is 1.7% above the average of the competitive market.

1.8 Professional/Technical

Target total compensation for the Professional/Technical jobs is 1.9% below the average of the competitive market.

1.9 Physical/Technical

Target total compensation for the Physical/Technical jobs is 0.7% above the average of the competitive market.

1.10 Clerical

Target total compensation for the Clerical jobs is 9.0% above the average of the competitive market.

For reference, Table 1C shows study results for SCG before Corporate Center distribution by represented and non-represented populations. SCG target total compensation for the represented population is 1.9% above market and 0.7% below market for the non-represented population. SCG actual total compensation for the represented population is 4.0% above market and 0.7% above market for the non-represented population.

Table 1C: SCG Represented & Non-Represented Population versus Market — Competitive Summary

Employee Category	Benchmark Jobs	Total # of Employees (EEs) ¹	EEs in Study	Target Total Cash (\$000s)	Target Total Cash Weighting	Variance Benchmark Jobs vs Competitive Market Average					
						Base Salary	Target Total Cash ²	Actual Total Cash ²	Benefits	Target Total Comp ³	Actual Total Comp ³
Represented	27	4,559	3,501	\$316,992,336	54.7%	4.8%	-3.6%	0.4%	7.3%	1.9%	4.0%
Non-Represented	217	4,401	2,357	\$262,422,385	45.3%	-9.4%	-3.5%	-0.7%	2.4%	-0.7%	0.7%

¹SCG's population as of October 2021

²Actual total cash reflects base pay plus short-term (annual) incentives, target total cash reflects base pay plus target short-term incentive opportunity

³Actual total compensation is defined as actual total cash plus benefits; target total compensation is defined as target total cash plus benefits

INTERPRETATION OF RESULTS BY WILLIS TOWERS WATSON

Willis Towers Watson considers +/- 10% of the average or mean of the competitive market to be the range of competitiveness. A range such as this is generally considered by compensation professionals to be a standard of competitiveness due to variances in employee performance levels, years of experience, and tenure within and across organizations. For certain components of compensation, such as benefits, larger variances are common. Because of the variables involved — matching benchmark jobs to survey information, matching career levels, sample size, and data quality issues — in a study such as this, a range should be considered in evaluating the competitiveness of compensation.

Summary of Population Coverage

Table 2A: Study Coverage of SCG Population (Including Corporate Center)

SCG + Corporate

JOB CATEGORY				
Job Category	Benchmark Job (BMJ) Count	Total Employees in Benchmark Jobs	Total SCG Employee Population	% of Total Population Represented by BMJs
Executive	15	16	44	36.4%
Management	63	457	1,235	37.0%
Professional/Technical	120	1,776	2,941	60.4%
Physical/Technical	23	3,065	3,819	80.3%
Clerical	23	544	921	59.1%
	244	5,858	8,960	65.4%

Table 2B: Study Coverage of SCG Population (Excluding Corporate Center)

SCG Only

JOB CATEGORY				
Job Category	Benchmark Job (BMJ) Count	Total Employees in Benchmark Jobs	Total SCG Employee Population	% of Total Population Represented by BMJs
Executive	6	6	23	26.1%
Management	34	410	1,141	35.9%
Professional/Technical	87	1,642	2,737	60.0%
Physical/Technical	22	3,057	3,809	80.3%
Clerical	14	514	882	58.3%
	163	5,629	8,592	65.5%

This competitive study is an analysis of total compensation levels for a significant sample of SCG's total employee population. Due to the large number of SCG employees in the benchmark jobs selected for this study, Willis Towers Watson is confident that this study accurately represents the competitive positioning for the organization.

Tables 2A and 2B summarize the percentage of the total SCG employee population represented by the benchmark jobs ("coverage") that this study provides. They show the number of SCG employees that are in benchmark jobs compared to the total number of SCG employees in each employee category. Please note that the total number of employees excludes part-time, apprentices and interns, but includes contract employees and employees on leave of absence (these employees receive benefits). Overall, this study covers 65.5% of SCG's (excluding Corporate Center; Table 2B) total employee population. Willis Towers Watson believes that the study coverage is sufficiently high to obtain an accurate representation of the competitive positioning for SCG's total employee population.

Supporting Documentation

The appendices to this report provide additional information that supports the study's results:

- Appendix A - I is a list of the employee profiles that were developed for benefits analyses.
- Appendix A - II is a list of the SCG benchmark jobs organized by SCG employee category and includes profile numbers for each benchmark job.
- Appendix B - I is a detailed competitive summary that provides the results for each SCG benchmark job within each SCG employee category. Subtotals are provided at the end of each employee category.
- Appendix B - II is a detailed competitive summary that provides the results for each Corporate Center benchmark job within each Corporate Center employee category. Subtotals are provided at the end of each employee category.
- Appendix C provides the average total compensation dollars for each SCG employee category by compensation component.
- Appendix D provides the aggregate total compensation dollars for each SCG employee category by compensation component.
- Appendix E is a detailed summary of the methodology used to value employee benefits in the study.
- Appendix F provides summaries of each of the project team meetings. All decisions concerning methodology and the rationale for making these decisions are referenced in the project team meeting notes.
- Appendix G is a glossary of compensation-related terms used throughout this report.

Study Methodology

SCG EMPLOYEE CATEGORIES

For purposes of this study, SCG placed benchmark jobs into one of five employee categories. The employee categories are as follows:

- 1) *Executive* — This category includes the limited group of officers who are responsible for the overall direction of the company. Officers of Sempra who have some responsibility for utility matters were included. Corporate Center positions whose expenses were not shared by the utilities were not included in the study (Sempra is not seeking recovery for Executive Officers).
- 2) *Manager/Supervisor* — Benchmark jobs in this category are classified as exempt under the Fair Labor Standards Act ⁴ (FLSA). This category contains different levels of leadership jobs with primary responsibility for directing the work of others and for the final work product in a unit of the company.
- 3) *Professional/Technical* — These benchmark jobs generally are individual contributors that are typically classified as exempt under the FLSA. These benchmark jobs usually require a college degree and the nature of the work involves extensive analysis and independent judgment. The benchmark jobs in this category are not covered by a collective bargaining agreement.
- 4) *Physical/Technical* — Benchmark jobs in this category are nonexempt under the FLSA. This category contains both field jobs requiring physical activities that are repetitive in nature and individual contributor technical jobs, such as Estimators. Physical (field) jobs are found more frequently in utility companies and are usually covered by a collective bargaining agreement. They often have formal apprenticeship programs and typically do not require college study. Technical jobs may require some college study, but a college degree is not required. Many have formal training programs in the company.
- 5) *Clerical* — These benchmark jobs are nonexempt under the FLSA. Jobs in this group usually are located in an office environment (although there are exceptions, such as meter readers) and require activities that are generally administrative or clerical in nature. These jobs may require some college study, but a college degree is not required. Some clerical jobs at SCG are covered by a collective bargaining agreement, unlike most clerical jobs in the competitive market.

⁴ The Fair Labor Standards Act (“FLSA”) of 1938 is a federal law that governs minimum wage, overtime pay, child labor and record-keeping requirements. The law also determines the type of positions that are exempt from minimum wage and overtime provisions. Under FLSA, “nonexempt” employees must be paid one-and-a-half times their normal wage rates for all hours worked in excess of 40 in any work week. Some states, including California, require overtime pay for nonexempt positions for hours exceeding 8 worked in one day.

SCG BENCHMARK JOB SELECTION PROCESS

This study includes 163 unique benchmark jobs at SCG representing 5,629 employees as of October 2021. Additionally, when benchmark jobs from the Corporate Center were included in the study, the total SCG employee coverage came to 5,858 employees.

Benchmark jobs were selected from the following five SCG employee categories: 1) Executive, 2) Manager/Supervisor, 3) Professional/Technical, 4) Physical/Technical, and 5) Clerical. SCG provided Willis Towers Watson with an initial job list that included the following:

- All job classifications with one or more incumbents as of October 2021
- All jobs initially identified for the 2019 GRC Study, including jobs excluded from that study for reasons such as lack of sufficient market information (matches, survey data)

Jobs chosen to be benchmark jobs met all or most of the following criteria:

- Jobs that were usually found in existing surveys that provide reliable competitive market data
- Jobs that, in aggregate, represented the largest number of incumbents to provide a representative cross-section of the employee population
 - Across the entire company (SCG and Corporate Center)
 - Across organization levels within the company
- Jobs that were representative of a job category or job family for cross-coverage
- Jobs that had a clearly definable scope of position, required education/experience, skills, and abilities

JOB MATCHING PROCESS

The Project Team worked together and conducted the benchmark job matching for this study over several weeks. The 2019 GRC Study benchmark positions were used as an initial starting point for consistency and to maximize efficiency and help manage overall study costs. SCG and Willis Towers Watson began the job matching process by reviewing benchmark jobs that met the criteria established. The Project Team also identified new survey positions that were comparable to benchmark jobs at SCG (this is referred to as the “matching process”).

Survey positions were selected for benchmark jobs based on:

- Matches of benchmark jobs to survey positions that were validated and used in the prior SCG GRC Study
- Knowledge of the benchmark job scope and function by Sempra Human Resources and line operations
- Willis Towers Watson’s experience and knowledge of the survey positions and the survey job leveling guides
- Comparable survey position matches selected by the Project Team from compensation surveys conducted by reputable consulting firms

A survey position was deemed to be an effective match to a benchmark job if the composition (e.g., scope, duties or function) of a survey job reflected 80% of the SCG benchmark composition. The 80% guideline is a standard guideline for compensation professionals. For executive benchmark jobs, survey positions also reflected the reporting level of the benchmark jobs in the organization.

Appendix A - I contains a list of SCG benchmark jobs and corresponding employee counts, by employee category that were included in the study.

The resulting coverage of SCG (including Corporate Center) employees in the final results ranged from 80.3% for the Physical/Technical employee category to 37.0% for the Manager/Supervisor employee category. Overall, there was 65.5% coverage of the total SCG population by benchmark jobs (see Tables 2A and 2B on page 7).

SURVEY SOURCES

Multiple survey sources were selected to ensure relevant and representative total compensation data for SCG benchmark jobs. For each survey source, data were pulled representing company-weighted data to ensure that no one company influenced the market rates. The survey sources are as follows:

Survey/Data Source	Data Type
Willis Towers Watson Compensation Data Bank (CDB) <ul style="list-style-type: none"> ▪ Energy Services Survey: Executive and Middle Management & Professional Surveys ▪ General Industry Survey: Executive and Middle Management & Professional Surveys 	Compensation Data
Edward A. Powell Data Information Solutions (EAPDIS) Energy Technical Craft Clerical Survey	Compensation Data
Mercer Benchmark Database Survey	Compensation Data
Radford Global Compensation Survey	Compensation Data
Willis Towers Watson American Gas Association Compensation Survey	Compensation Data
Willis Towers Watson Benefits Database	Benefits Data

COMPENSATION DATA SOURCES AND SCOPES

The current U.S. labor market is under a significant deal of volatility post-pandemic driven by high levels of inflation, upticks in early and planned retirements, openness of employees to take new opportunities, pressures on talent supply, as well as the demand for workers with new and emerging skills. Therefore, it is important to keep in mind that the survey data utilized for our assessment represents a specific point in time and may trail market trends to a certain degree.

For each survey specific data cuts were used for each different employee category to ensure an accurate reflection of the labor market in which SCG competes for talent. From our experience, revenue scope provides a compensation differential at the Executive and Manager/Supervisor level. For this reason and comparability purposes with other larger employers, within these employee categories we will scope the data by revenue size, where available, to provide the most relevant comparator group.

Employee Category	Survey	Industry Scope	Revenue Scope
1) Executive ⁵	2021 Willis Towers Watson CDB General Industry Executive Compensation Survey	General Industry Data	Revenue = \$5-20B
	2021 Willis Towers Watson CDB Energy Services Executive Compensation Survey	Energy Services Data	Revenue = \$5-20B
	2021 Radford Global Compensation Database	General Industry Data Energy Services Data	Revenue = \$5-20B
2) Manager/ Supervisor	2021 Willis Towers Watson CDB General Industry Middle Management & Professional Compensation Survey	General Industry Data	All Revenue and Revenue = \$5-20B
	2021 Willis Towers Watson CDB Energy Services Middle Management & Professional Compensation Survey	Energy Services Data	All Revenue and Revenue = \$5-20B
	2021 Radford Global Compensation Database	General Industry Data Energy Services Data	All Revenue and Revenue = \$5-20B
	2021 Mercer Benchmark Database Compensation Survey	General Industry Data	All Revenue
3) Professional/ Technical	2021 Willis Towers Watson CDB General Industry Middle Management & Professional Compensation Survey	General Industry Data	All Revenue and Revenue = \$5-20B
	2021 Willis Towers Watson CDB Energy Services Middle Management & Professional Compensation Survey	Energy Services Data	All Revenue and Revenue = \$5-20B
	2021 Willis Towers Watson American Gas Association Compensation Survey	Energy Services Data	All Revenue and Revenue = \$5-20B
	2021 Radford Global Compensation Database	General Industry Data Energy Services Data	All Revenue and Revenue = \$5-20B
	2020 EAPDIS Energy Technical Craft Clerical Survey	Energy Services Data	All Revenue

⁵ Executives in the Corporate Center were matched to General Industry only, in order to align with Sempra's recruitment strategy and methodology utilized in PG&E and Edison rate case studies.

Employee Category	Survey	Industry Scope	Revenue Scope
	2021 Mercer Benchmark Database Survey	General Industry Data	All Revenue
4) Physical/ Technical and 5) Clerical	2021 Willis Towers Watson CDB General Industry Middle Management & Professional Compensation Survey	General Industry Data	All Revenue
	2021 Willis Towers Watson CDB Energy Services Middle Management & Professional Compensation Survey	Energy Services Data	All Revenue and Revenue = \$5-20B
	2021 Willis Towers Watson American Gas Association Compensation Survey	Energy Services Data	All Revenue and Revenue = \$5-20B
	2021 Radford Global Compensation Database	General Industry Data Energy Services Data	All Revenue and Revenue = \$5-20B
	2021 Mercer SIRS Compensation Survey	General Industry Data	All Revenue
	2020 EAPDIS Energy Technical Craft Clerical Survey	Energy Services Data	All Revenue

COMPONENTS OF TOTAL COMPENSATION⁶

The compensation elements are effective October 2021 and include:

- Base salary (annualized rate) reflective of the most recent compensation structure
- Actual short-term incentives reflective of bonuses paid in 2021 for 2020 performance
- Target short-term incentives reflective of target bonuses
- Employee benefits
 - Defined benefit pension and defined contribution retirement plans
 - Disability plans
 - Medical plans (active and retiree)
 - Dental plans (active and retiree)
 - Life insurance (active and retiree group life and active accidental death and dismemberment)

The following components of compensation will be excluded from the study because either most survey sources do not include such data or the value of the benefit is included in base salary⁷:

- Vacation
- Overtime pay and shift differentials
- Paid time off (if in excess of vacation time)
- Special recognition awards or spot bonuses

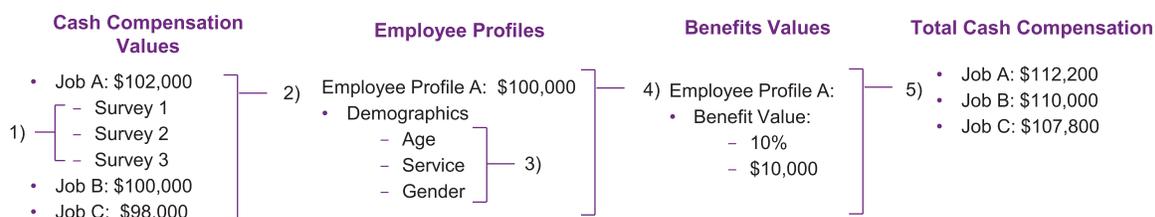
⁶ Please note, long-term incentives has not been included in the in-depth analysis due to are not included in the study. Sempra is not seeking recovery for long-term incentives.

⁷ Similar to previous Sempra rate cases we did not include the following elements: vision, recognition rewards and severance payments.

TOTAL COMPENSATION VALUE COMPUTATION

- Market cash compensation values by benchmark job were derived from multiple survey sources based on agreed-upon matches and the availability of quality market data (i.e., sufficient number of companies, good correlations of average and 50th percentile, etc.).
 - Geographic differentials were applied to market cash compensation values for developing employee profiles for benefits analysis.
 - Geographic differentials were also applied to market base values only for total compensation value summation, i.e., total compensation as a summation of market base, bonus, and benefits. Further explanations on methodology and rationale can be found in the following section for Cash Compensation Valuation Methodology.
- A total of 25 employee profiles have been developed and associated with each job category.
- These profiles currently reflect demographic information i.e. age, tenure and prevalent gender as is relevant to Sempra’s employee population. The following guiding principles were followed to develop the employee profiles:
 - Employee profiles were derived based on market data that aligns with Willis Towers Watson’s general understanding of pay practices prevalent in the industry (e.g., similar range spreads).
 - Employee profiles were segregated into union and non-union specific profiles for the categories of Clerical and Physical/Technical since benefits plans vary across both groups.
 - Employee profiles were segregated for the executive population into specific profiles since benefit plans vary for this group.
 - To the best extent where market data supported the view, like jobs (based on job family, roles and responsibilities) were aligned to a single profile (e.g., separate profiles for supervisors vs. managers).
- Benefits values were then calculated for each employee profile, using Willis Towers Watson’s standard benefits valuation methodology, details of which can be found in Appendix E.
- Benefit values by benchmark job were then derived as a percentage of base pay and target bonus (for pay-based benefits) plus a fixed amount (for non-pay-based benefits) for each employee profile and applied to each benchmark job.
- Cash compensation and benefits values were added together to obtain total compensation values for the 2024 GRC Study.

Details on the employee profiles developed, including market base pay information and demographic detail, are available in Appendix A - I.



- 1) Market **cash compensation values** by benchmark job are derived from multiple survey sources based on agreed upon matches
- 2) A total of **25 employee profiles** are evaluated across Sempra, focused by each job category and derived from cash compensation values
- 3) The **demographic data** for the benefits valuation aligns with Sempra incumbents in the same jobs as the employee profile(s)
- 4) Market **benefits values** by benchmark job are derived as a percentage of pay (for pay-based benefits) for each employee profile and applied to each benchmark job
- 5) Cash compensation and benefits values are added together for **total compensation** values for the 2019 GRC

Sample: For Illustration Purposes Only

CASH COMPENSATION VALUATION METHODOLOGY

Data Collection

Willis Towers Watson and the other managers of surveys used in this study collect compensation data directly from companies participating in the databases and surveys. The surveys collect base salary, and short-term incentive for actual incumbents at the companies participating in the surveys. Base salary and short-term incentive data (where applicable) were collected from the various data sources and from SCG for each survey position, and then combined at the position level to obtain compensation values.

The analysis contains both actual and target data for short-term incentives. These short-term incentives were awarded in 2021 for 2020 performance. In addition, cash profit sharing bonuses, when used as a short-term incentive, are included in total cash for the competitive market job matches. In certain cases where companies do not offer a short-term incentive or profit sharing plan for selected or all employees, base salary represents the entire total cash compensation package.

For certain benchmark job matches, Willis Towers Watson has weighted survey data from multiple data sources according to a predetermined methodology, i.e., energy service oriented jobs were matched to energy surveys, and jobs that fell in broader job categories were matched to both general industry and energy services surveys, wherever possible (generally with a 50-50 weighting of general and energy services industry). For nonexempt jobs, if an hourly rate of pay was reported by a data source, it was multiplied by 2,080 hours to obtain an annualized rate of base compensation. For exempt jobs, Willis Towers Watson used an annual rate of salary.

Multiple statistics were developed for compensation analysis. Specifically, the 25th percentile, median, average, and the 75th percentile of the market are provided.

Geographic differentials were analyzed and developed for Sempra's most populated locations. As per Willis Towers Watson's methodology, geographic differentials were applied to market base pay only. Typically, pay components such as bonus are not subject to geographic differentials, and differentiation in pay is seen in base pay only.

Geographic Analysis:

In order to determine a good approach to account for geographic differentials, as a first step towards establishing a process, Willis Towers Watson analyzed the availability of geographic data in surveys. Geographic data for the Southern California market was available for some survey jobs but not for all. Due to the inconsistency of data availability, as well as the sizeable presence of the SCG workforce in and Southern California, we decided that we would analyze market data at a national level and then apply a weighted geographic differential percentage, based on primary locations, to achieve a similar yet less volatile and statistically sound approach to geographic differentials. Willis Towers Watson has adopted a similar methodology in other rate cases.

Willis Towers Watson used Economic Research Institute's (ERI) Geographic Assessor to obtain cost of labor as well as cost of living differential data for the study. ERI was founded over 25 years ago and is known for having one of the most robust cost of living and cost of labor databases in the U.S. Annually, it compiles data from more than 1,000 industry sectors that the majority of Fortune 500 companies rely upon for expert witness testimony, relocations, disability determinations, board presentations, and setting branch office structures.

For the GRC, Willis Towers Watson specifically reviewed data from ERI for seven cities, selected based on employees' work address, since they represent the highest Sempra population (approximately 65% of Sempra's population works at these seven locations) across the enterprise. Employee work address is a preferred anchor for geographic analysis such as this as compared with home address.

- San Diego, CA
- Los Angeles, CA
- Pico Rivera, CA
- Anaheim, CA
- Redlands, CA
- San Dimas, CA
- Escondido, CA

Willis Towers Watson used the cost of labor differentials for these cities for our analysis since the value reflects the competitive difference for pay levels in the labor market, as understood by compensation professionals. Since cost of living reflects the cost of goods utilized by a typical consumer, including items such as housing, groceries and transportation, the cost of living index is not the best or preferred indicator of geographic differentials.

Willis Towers Watson analyzed the salary levels of each GRC job category to see the range of salaries that typically fall within a category. We then aligned the GRC job category specific salary levels to the ERI cost of labor salary levels, and applied Sempra’s population coverage in the seven cities as a weight to derive a weighted average cost of labor differential for each GRC job category.

ERI Cost of Labor

Sempra Locations	Sempra Workforce Representation	ERI Cost of Labor Compared to National				
		Executive	Manager	Professional	Physical/ Technical	Clerical
San Diego, CA	29.92%	--	110%	110%	111%	111%
Los Angeles, CA	18.25%	--	116%	116%	116%	115%
Pico Rivera, CA	4.71%	--	115%	114%	114%	114%
Anaheim, CA	3.62%	--	113%	113%	113%	113%
Redlands, CA	3.18%	--	109%	109%	109%	109%
San Dimas, CA	2.81%	--	115%	114%	114%	113%
Escondido, CA	2.72%	--	110%	111%	111%	112%
Weighted Average Cost of Labor		--	112%	112%	113%	113%
Final Cost of Labor Applied		--	112%	112%	112%	112%

The cost of labor across all job categories and locations ranges between 9%-16% above national average and the weighted average cost of labor ranges from 12%-13% above the national average. We applied a 12% geographic adjustment across all job categories, with the exception of the Executive job category. No geographical adjustments were applied to the Executive job category since Willis Towers Watson considers the labor market for this category to be at a broader national level.

Additionally, as described in the Total Compensation Valuation Methodology and Data Collection Sections above, geographic differentials were applied to market cash compensation values for employee profiles and were only applied to market base for total compensation value summations and build up.

Effective Date

The survey and database sources used in the study collect base pay and short-term incentive from participating companies. Those sources and the effective dates are listed below.

Survey/Data Source	Effective Date
Willis Towers Watson CDB <ul style="list-style-type: none"> ■ General Industry Survey: Executive and Middle Management & Professional Surveys ■ Energy Services Survey: Executive and Middle Management & Professional Surveys ■ American Gas Association Survey 	April 1, 2021
<ul style="list-style-type: none"> ■ Radford Global Compensation Database 	July 15, 2021
Mercer Benchmark Database	March 1, 2021
EAPDIS Energy Technical Craft Clerical Survey	October 1, 2020

To provide a common reference date for compensation values, the salary data from the surveys and databases were aged to a common effective date of January 31, 2022. Data is aged since compensation is paid over a year of employment and pay generally increases once per year, if at all. Incentives are generally paid once per year. As a result, incentive awards are not aged.

The effective date of the competitive salary data to be aged varied by survey source since survey providers collect data at different times. Aging compensation data, using general or industry-specific rates of salary increase to provide current competitive market compensation levels, is a generally accepted practice of major consulting firms. Typically, consultants and practitioners will age salary data up to two years from the effective date of the data. Aging factors are based on general salary and wage increases that represent the actual experience of companies or represent the companies' budgeted increases.

A single aging factor of 3.0% was applied to all jobs in all of SCG employee categories for surveys with effective dates in 2021. This 3.0% factor was applied on a prorated basis depending on the effective date of the data. This factor was determined by using multiple sources of publicly available, governmental, and proprietary sources of information on national and western region hourly and salaried wage increases for the utility and general industries based on mid-2021 data. Most companies are predicted to deliver higher than forecasted salary increases in 2022, largely due to their continued concern over talent supply and demand issues. Specifically, companies are now budgeting an overall average increase of 3.4% in 2022, compared with the average 3.0% increase they had budgeted for in June 2021.⁸

The data sources used to determine the aging factor are shown below:

Survey/Data Source	Industry	Median Actual 2021 Increases
WorldatWork 2021-2022 United States Salary Budget Survey (National)	Utility Industry	3.0%
	All Industries	3.0%
Willis Towers Watson 2021 United States General Industry Salary Budget	Energy Services and Utilities Industry	3.0%
	All Industries	3.0%
SCG Aging Factor		3.0%

As is typical practice, short-term incentives and employee benefit values were not aged. Benefit values will reflect any aging applied to base salaries for salary-related components of pay, and therefore are not updated separately.

⁸ Global Benefits Attitudes Survey based on data from 9,658 U.S. employees from large and midsize private employers conducted December 2021/January 2022.

Benefits Valuation Methodology

Willis Towers Watson's benefit valuation methodology, BenVal[®], was used to determine the benefits value delivered by each peer company to its employees. This valuation methodology applies a standard set of actuarial methods and assumptions to employee demographic profiles which have been customized based on the demographics of employee categories within SCG (i.e., age, service, and gender). Willis Towers Watson's methodology measures the value of benefits to the employee, not the cost of benefits to the company. Willis Towers Watson developed the methods and assumptions on the basis of a number of factors:

- Consistency with Generally Accepted Accounting Principles (GAAP)
- Conformance with Employee Retirement Income Security Act (ERISA) and other employee benefits standards
- Consistency with actuarial standards set by the American Academy of Actuaries and the Actuarial Standards Board
- Consistency with other studies done for other Willis Towers Watson clients
- Experience within utility and general industries

Employee benefit values will be calculated for the following benefit plans:

- Defined benefit and defined contribution retirement plans
- Disability plans
- Medical plans (active and retiree)
- Dental plans (active and retiree)
- Life insurance (active and retiree group life and active accidental death and dismemberment)

As is typical practice, benefit values that were excluded from this analysis are:

- Vacation
- Short-term disability
- Social Security
- Other government-mandated benefits

Employee benefit values were based on detailed descriptions of employee benefit programs applicable to new hires for the peer companies that are contained in Willis Towers Watson's Benefits Data Source (BDS) database and were updated to reflect changes in plan provisions.

We used demographics reflecting 25 unique employee profiles (i.e., job category, age, gender, service, and compensation) and data from 40 companies from the energy services/utility industry and x companies from general industry as the primary comparator groups for the study. A more detailed explanation of the employee benefits valuation methodology is provided in Appendix E.

BENEFITS PEER GROUPS

Relevant utility and general industry peer companies were selected based on size, industry segment, and geographic parameters to develop the most accurate assessment of SCG's competitive labor market.

The goal was to identify a combined peer group of 40 companies (large utilities nationwide and large general industry companies with a substantial presence in Southern California) and to utilize an appropriate subset of the peer group to obtain appropriate benefits data.

As the first step of the peer group selection process, Willis Towers Watson provided the Project Team with preliminary lists of companies that represent the labor market within which SCG competes. As part of the decision-making process, these preliminary lists were reviewed and select utility and general industry peer companies were picked using a set of selection criteria (i.e., size, industry characteristics, primary geographic labor market, and 2019 GRC Study peers).

Utility Industry Peer Companies¹

#	Organization	2019 Sempra GRC Peer	2018 SCE GRC Peer	2021 PG&E GRC Peer	Revenue (Millions) ²
1	Ameren ⁴	x		x	\$5,540
2	American Electric Power (AEP)	x	x	x	\$14,919
3	AES Corporation			x	\$9,660
4	CenterPoint Energy	x		x	\$7,418
5	Consolidated Edison	x	x	x	\$12,246
6	DTE Energy	x	x	x	\$12,177
7	Dominion Energy	x	x	x	\$14,172
8	Duke Energy	x	x	x	\$23,453
9	Entergy	x	x	x	\$10,114
10	Eversource Energy	x		x	\$8,904
11	Hawaiian Electric		X		\$2,580
12	NextEra Energy ⁵	x	x	x	\$17,997
13	Pacific Gas & Electric	x		x	\$18,469
14	PacifiCorp ⁶	x	x	x	n/a
15	Pinnacle West Capital ⁷	x	x	x	\$3,587
16	PPL	x		x	\$6,202
17	Southern California Edison ⁸	x		x	n/a
18	Southern Company Services	x	x	x	\$20,375
19	Vistra Energy ⁹			x	\$11,443
20	Xcel Energy	x		x	\$11,526

General Industry Peer Companies³

#	Organization	2019 Sempra GRC Peer	2018 SCE GRC Peer	2021 PG&E GRC Peer	Revenue (Millions) ⁵
1	Amgen, Inc.	x			\$25,424
2	Apple	x		x	\$274,515
3	AT&T		x	x	\$171,760
4	Bank of America	x			\$74,208
5	Bechtel Group ¹⁰	x	x		n/a
6	CBRE			x	23,826
7	Chevron	x	x	x	\$94,471
8	Edwards Lifesciences				\$4,386
9	First American		x		\$7,087
10	Fluor Corporation	x		x	\$15,668
11	General Dynamics	x			\$37,925
12	Intuit	x		x	\$9,633
13	Jacobs Engineering Group Inc.	x		x	\$13,567
14	Kroger				\$121,200
15	Northrop Grumman		x	x	\$36,799
16	Occidental Petroleum Corporation			x	\$17,809
17	Oracle Corporation	x		x	\$40,479
18	Pacific Life Insurance Company ¹¹	x			n/a
19	Parsons Corporation				\$3,919
20	Qualcomm Incorporated	x		x	\$23,531

¹Broad-based and executive benefits plans are available for these organizations. Broad-based, executive and union benefits plans are available for all other selected utility industry peers.

²Revenue reported for FY2021

³Union benefits plans are not available for general industry peers

⁴Acquired by AbbVie

⁵Parent organization of Florida Power & Light Group

⁶Pacificorp was acquired by Berkshire Hathaway Energy

⁷Parent company of Arizona Public Services

⁸Subsidiary of Edison International

⁹Formerly Energy Future Holdings

¹⁰Private organization, no access to Executive benefits

¹¹Part of a mutual holding fund, therefore not publicly traded.

APPENDIX A – I: Employee Profiles

The table below represents the market data utilized to develop the employee profiles

Job and Incumbent Counts		Market			Demographic Information				Job Category & Union Representation Information				
Job Count	Employee Counts	Base Median (in '000s) ¹	Target Bonus Percent Median ²	Median Age	Median Tenure	Prevalent Gender	Union Representation	Clerical	Physical/ Technical	Professional/ Technical	Manager/ Supervisor	Executive	
Profile 1	1	\$43	0.9%	33.2	2.4	M	100%	-	100%	-	-	-	
Profile 2	8	\$62	3.5%	39.6	9.4	M	100%	43%	57%	-	-	-	
Profile 3	12	\$76	1.9%	43.5	14.4	M	100%	15%	85%	-	-	-	
Profile 4	22	\$88	0.8%	40.4	11.5	M	100%	-	100%	-	-	-	
Profile 5	22	\$96	0.8%	44.7	17.4	M	100%	13%	87%	-	-	-	
Profile 6	3	\$116	5.2%	41.2	15.9	M	100%	-	100%	-	-	-	
Profile 7	11	\$60	3.9%	41.5	8.5	F	-	100%	-	-	-	-	
Profile 8	29	\$63	4.1%	40.3	8.3	F	-	48%	-	52%	-	-	
Profile 9	54	\$76	3.6%	39.1	7.9	F	-	32%	-	68%	-	-	
Profile 10	10	\$84	8.1%	46.9	11.2	F	-	27%	73%	-	-	-	
Profile 11	3	\$108	7.0%	42.2	8.3	M	-	58%	43%	-	-	-	
Profile 12	55	\$89	7.5%	40.7	10.4	M	-	-	-	89%	-	11%	
Profile 13	38	\$103	5.8%	44.8	13.6	M	-	-	-	98%	-	2%	
Profile 14	49	\$112	7.7%	43.1	11.9	M	-	-	-	88%	-	12%	
Profile 15	50	\$123	9.9%	44.4	13.6	M	-	-	-	56%	-	44%	
Profile 16	65	\$137	9.0%	47.4	14.0	M	-	-	-	93%	-	7%	
Profile 17	355	\$149	8.3%	48.5	15.7	M	-	-	-	67%	-	33%	
Profile 18	28	\$156	11.5%	49.2	16.3	M	-	-	-	61%	-	39%	
Profile 19	27	\$170	13.6%	47.6	15.5	M	-	-	-	87%	-	13%	
Profile 20	8	\$191	17.1%	47.7	14.9	M	-	-	-	19%	-	81%	
Profile 21	21	\$221	20.2%	48.7	11.4	F	-	-	-	71%	-	29%	
Profile 22	7	\$257	26.2%	50.8	11.2	M	-	-	-	14%	-	86%	
Profile 23	11	\$294	36.2%	50.4	14.0	F	-	-	-	-	-	100%	
Profile 24	8	\$353	41.5%	51.9	19.1	M	-	-	-	-	-	100%	
Profile 25	1	\$718	27.8%	55.2	9.5	M	-	-	-	-	-	100%	
593	8,896												

¹ Geographic differentials were applied to market cash compensation values for employee profiles.

² Market target bonus for each profile does not include zero or blank target bonus.

APPENDIX A – II: Benchmark Jobs and Employee Profile Alignment⁹

⁹ Jobs have been sorted by TCS Category for ease of view
April 2022

SCG Executive Benchmark Jobs Included in Study

2024 GRC Study Position #	SCG Benchmark Title	Profile	Number of SCG Employees
GRC262-C	SCG Executive - Role 1	Profile 25	1
GRC323-C	SCG Executive - Role 2	Profile 23	1
GRC324-C	SCG Executive - Role 3	Profile 24	1
GRC325-C	SCG Executive - Role 4	Profile 23	1
GRC326-C	SCG Executive - Role 5	Profile 23	1
GRC327-C	SCG Executive - Role 6	Profile 24	1
TOTAL:			6
Benchmark Incumbents		6	
Total Incumbents		23	
Coverage		26%	

SCG Manager/Supervisor Benchmark Jobs Included in Study

2024 GRC Study Position #	SCG Benchmark Title	Profile	Number of SCG Employees
GRC27-C	Field Supervisor II - Gas Operations	Profile 15	57
GRC35-C	Field Team Lead - Customer Service	Profile 15	42
GRC36-C	Field Supervisor II - Customer Services	Profile 15	42
GRC56-C	Team Leader	Profile 17	4
GRC57-C	Customer Contact Center Supervisor	Profile 12	25
GRC89-C	Measurement Supervisor	Profile 14	13
GRC93-C	Regional Pipeline Project Manager	Profile 17	12
GRC122-C	Branch Office Supervisor	Profile 12	8
GRC136-C	SCG Management - Role 1	Profile 15	3
GRC137-C	SCG Management - Role 2	Profile 14	2
GRC162-C	Technical Supervisor	Profile 15	4
GRC170-C	Fleet Supervisor	Profile 14	4
GRC171-C	Logistics Supervisor	Profile 13	4
GRC172-C	Business Planning and Budget Manager	Profile 17	4
GRC191-C	SCG Management - Role 3	Profile 19	1
GRC193-C	SCG Management - Role 4	Profile 19	1
GRC196-C	SCG Management - Role 5	Profile 22	3
GRC198-C	SCG Management - Role 6	Profile 17	3
GRC199-C	SCG Management - Role 7	Profile 16	3
GRC214-C	SCG Management - Role 8	Profile 14	2
GRC227-C	SCG Management - Role 9	Profile 16	1
GRC234-C	SCG Management - Role 10	Profile 21	1
GRC245-C	SCG Management - Role 11	Profile 21	1
GRC246-C	SCG Management - Role 12	Profile 17	1
GRC251-C	SCG Management - Role 13	Profile 21	1
GRC260-C	SCG Management - Role 14	Profile 17	1
GRC261-C	SCG Management - Role 15	Profile 21	1
GRC304-C	SCG Management - Role 16	Profile 18	1
GRC330-C	Area Manager - Gas Operations	Profile 18	21
GRC331-C	Field Supervisor - Gas Operations	Profile 15	33
GRC332-C	Field Supervisor - Customer Services	Profile 15	25
GRC333-C	Field Construction Manager - High Pressure	Profile 17	23
GRC334-C	Construction Manager - Pipeline Integrity	Profile 16	18
GRC425-C	Field Team Lead - Gas Operations	Profile 14	45
TOTAL:			410
Benchmark Incumbents		410	
Total Incumbents		1,141	
Coverage		36%	

SCG Professional/Technical Benchmark Jobs Included in Study

2024 GRC Study Position #	SCG Benchmark Title	Profile	Number of SCG Employees
GRC5-C	Project Manager - II	Profile 16	174
GRC11-C	Technical Advisor - II	Profile 15	135
GRC12-C	Project Manager - I	Profile 14	109
GRC18-C	Engineer II	Profile 12	72
GRC19-C	Engineer I	Profile 14	71
GRC25-C	Associate Engineer	Profile 9	59
GRC26-C	Project Manager - III	Profile 19	58
GRC30-C	Operations Training Instructor	Profile 13	45
GRC32-C	Project Specialist	Profile 9	71
GRC34-C	Technical Advisor - I	Profile 13	53
GRC37-C	Senior Business Analyst - II	Profile 15	43
GRC42-C	Business Systems Analyst - II	Profile 14	38
GRC44-C	Senior Engineer	Profile 14	35
GRC45-C	Senior Software Developer	Profile 16	49
GRC48-C	Principal Business Analyst	Profile 17	18
GRC50-C	Principal Engineer	Profile 17	4
GRC53-C	Business Systems Analyst - I	Profile 12	30
GRC55-C	Information Technology Associate - Rotation	Profile 9	8
GRC58-C	Customer Programs Advisor II	Profile 13	25
GRC59-C	Region Associate Engineer	Profile 9	24
GRC66-C	SCG Professional/Technical - Role 1	Profile 16	1
GRC69-C	Senior Designer	Profile 14	20
GRC70-C	Senior Counsel	Profile 21	17
GRC71-C	Senior Account Executive - II	Profile 14	19
GRC72-C	Senior Accountant - II	Profile 14	8
GRC73-C	Senior Environmental Specialist	Profile 14	11
GRC76-C	Software Team Lead	Profile 19	21
GRC77-C	Technical Specialist - II	Profile 13	23
GRC81-C	Business Analyst - II	Profile 9	16
GRC82-C	Senior Business Analyst - I	Profile 13	16
GRC84-C	Public Affairs Manager	Profile 16	14
GRC85-C	Software Developer	Profile 15	18
GRC86-C	Customer Programs Advisor I	Profile 12	14
GRC92-C	Environmental Specialist	Profile 12	12
GRC94-C	Project Manager - Project and Construction	Profile 16	28
GRC95-C	Senior Customer Programs Advisor	Profile 15	12
GRC97-C	Senior Infrastructure Technologist	Profile 16	5
GRC98-C	SCG Professional/Technical - Role 2	Profile 17	3
GRC99-C	Project Advisor	Profile 12	22
GRC100-C	Field Instructor	Profile 12	11
GRC109-C	SCG Professional/Technical - Role 3	Profile 8	3
GRC112-C	Senior Market Advisor - I	Profile 16	9
GRC113-C	Staffing Advisor	Profile 13	9
GRC114-C	Quality Assurance Specialist	Profile 9	9
GRC115-C	Infrastructure Technologist	Profile 14	14
GRC116-C	Senior Business Systems Advisor	Profile 18	11

SCG Professional/Technical Benchmark Jobs Included in Study

2024 GRC Study Position #	SCG Benchmark Title	Profile	Number of SCG Employees
GRC117-C	Business Systems Advisor	Profile 16	9
GRC121-C	Principal Accountant - Supervisor	Profile 17	6
GRC123-C	Senior Accountant - I	Profile 12	8
GRC128-C	Regulatory Case Manager - II	Profile 16	4
GRC131-C	Training Specialist	Profile 13	8
GRC132-C	Business Analyst - I	Profile 8	7
GRC139-C	Billing Analyst - II	Profile 12	6
GRC140-C	Market Advisor - I	Profile 13	6
GRC145-C	SCG Professional/Technical - Role 4	Profile 9	1
GRC150-C	SCG Professional/Technical - Role 5	Profile 12	2
GRC152-C	Business Advisor	Profile 13	4
GRC153-C	Account Manager - Energy Markets	Profile 15	5
GRC159-C	Principal Environmental Specialist	Profile 16	7
GRC165-C	Regulatory Case Manager - III	Profile 19	4
GRC169-C	Staff Accountant - I	Profile 9	4
GRC174-C	Claims Examiner II - Workers Compensation	Profile 9	4
GRC175-C	Infrastructure Team Lead	Profile 18	5
GRC186-C	SCG Professional/Technical - Role 6	Profile 8	2
GRC188-C	Senior Claims Advisor	Profile 15	6
GRC189-C	Information Technology Project Manager	Profile 18	6
GRC190-C	SCG Professional/Technical - Role 7	Profile 17	3
GRC194-C	SCG Professional/Technical - Role 8	Profile 19	1
GRC200-C	Senior Storage Field Engineer	Profile 16	18
GRC209-C	SCG Professional/Technical - Role 9	Profile 14	1
GRC211-C	Information Technology Project Lead	Profile 17	7
GRC212-C	SCG Professional/Technical - Role 10	Profile 19	1
GRC215-C	SCG Professional/Technical - Role 11	Profile 12	3
GRC229-C	SCG Professional/Technical - Role 12	Profile 16	2
GRC235-C	SCG Professional/Technical - Role 13	Profile 18	1
GRC236-C	SCG Professional/Technical - Role 14	Profile 14	3
GRC254-C	SCG Professional/Technical - Role 15	Profile 13	3
GRC294-C	SCG Professional/Technical - Role 16	Profile 16	2
GRC299-C	SCG Professional/Technical - Role 17	Profile 16	3
GRC302-C	SCG Professional/Technical - Role 18	Profile 12	2
GRC303-C	Senior Software Engineer - Shared Services	Profile 17	4
GRC305-C	SCG Professional/Technical - Role 19	Profile 16	3
GRC306-C	SCG Professional/Technical - Role 20	Profile 18	3
GRC307-C	SCG Professional/Technical - Role 21	Profile 18	3
GRC308-C	SCG Professional/Technical - Role 22	Profile 8	2
GRC310-C	SCG Professional/Technical - Role 23	Profile 9	2
GRC311-C	Senior Cybersecurity Specialist	Profile 17	4
TOTAL:			1,642
Benchmark Incumbents		1,642	
Total Incumbents		2,737	
Coverage		60%	

SCG Physical/Technical Benchmark Jobs Included in Study

2024 GRC Study Position #	SCG Benchmark Title	Profile	Number of SCG Employees
GRC1-C	Energy Technician - Residential	Profile 4	710
GRC2-C	Construction Technician	Profile 4	330
GRC3-C	Field Service Assistant	Profile 2	244
GRC4-C	Energy Technician - Distribution	Profile 4	233
GRC7-C	Planning Associate	Profile 5	129
GRC8-C	Field Planning Associate	Profile 5	123
GRC14-C	District Operations Clerk - 5	Profile 3	85
GRC15-C	Field Collector	Profile 3	81
GRC17-C	Meter and Regulator Technician #1	Profile 4	75
GRC22-C	Systems Protection Specialist	Profile 4	65
GRC24-C	Instrument Specialist	Profile 5	62
GRC28-C	Logistics Representative	Profile 3	50
GRC31-C	Lead Fleet Technician	Profile 4	44
GRC38-C	Meter Set Assembly Inspection Representative	Profile 2	41
GRC157-C	Laboratory Technician	Profile 5	4
GRC418-C	Commercial Services Technician	Profile 3	79
GRC419-C	Energy Technician - Apprentice	Profile 4	233
GRC420-C	Lead Construction Technician I	Profile 6	233
GRC421-C	Station Operations Specialist	Profile 4	49
GRC422-C	Lead Planning Associate	Profile 4	51
GRC423-C	Pipeline Technician	Profile 5	80
GRC424-C	Pipeline Planning Assistant	Profile 4	56
		TOTAL:	3,057
	Benchmark Incumbents	3,057	
	Total Incumbents	3,809	
	Coverage	80%	

SCG Clerical Benchmark Jobs Included in Study

2024 GRC Study Position #	SCG Benchmark Title	Profile	Number of SCG Employees
GRC9-C	Customer Service Representative - 4	Profile 2	116
GRC10-C	Dispatch Specialist	Profile 5	112
GRC13-C	Customer Service Representative - Bilingual - 4	Profile 2	104
GRC46-C	Administrative Associate - 5 Los Angeles	Profile 9	37
GRC49-C	Customer Contact Representative - Bilingual - 4	Profile 2	30
GRC63-C	Administrative Clerk - 3 - Qualified Typist	Profile 3	82
GRC68-C	SCG Clerical - Role 1	Profile 7	2
GRC111-C	Executive Assistant	Profile 9	12
GRC130-C	Administrative Associate - 4 Los Angeles	Profile 8	7
GRC173-C	Claims Associate	Profile 9	4
GRC178-C	SCG Clerical - Role 2	Profile 10	3
GRC201-C	SCG Clerical - Role 3	Profile 9	3
GRC258-C	SCG Clerical - Role 4	Profile 7	1
GRC259-C	SCG Clerical - Role 5	Profile 9	1
TOTAL:			514
Benchmark Incumbents			514
Total Incumbents			882
Coverage			58%

Corporate Center Executive Benchmark Jobs Included in Study

2024 GRC Study Position #	Sempra Corporate Benchmark Title	Profile	Number of Sempra Corporate Employees
GRC279-A	Sempra Corporate Executive - Role 1	Profile 23	1
GRC292-A	Sempra Corporate Executive - Role 2	Profile 23	1
GRC295-A	Sempra Corporate Executive - Role 3	Profile 25	1
GRC312-A	Sempra Corporate Executive - Role 4	Profile 24	1
GRC313-A	Sempra Corporate Executive - Role 5	Profile 24	1
GRC314-A	Sempra Corporate Executive - Role 6	Profile 23	1
GRC315-A	Sempra Corporate Executive - Role 7	Profile 24	1
GRC316-A	Sempra Corporate Executive - Role 8	Profile 23	1
GRC430-A	Sempra Corporate Executive - Role 9	Profile 24	2
TOTAL:			10
Benchmark Incumbents		10	
Total Incumbents		21	
Coverage		48%	

Corporate Center Manager/Supervisor Benchmark Jobs Included in Study

2024 GRC Study Position #	Sempra Corporate Benchmark Title	Profile	Number of Sempra Corporate Employees
GRC142-A	Tax Manager	Profile 17	6
GRC179-A	Audit Services Manager	Profile 19	4
GRC193-A	Sempra Corporate Management - Role 1	Profile 19	1
GRC196-A	Sempra Corporate Management - Role 2	Profile 22	1
GRC203-A	Sempra Corporate Management - Role 3	Profile 22	3
GRC205-A	Sempra Corporate Management - Role 4	Profile 16	3
GRC218-A	Sempra Corporate Management - Role 5	Profile 16	2
GRC219-A	Sempra Corporate Management - Role 6	Profile 21	2
GRC221-A	Sempra Corporate Management - Role 7	Profile 21	2
GRC222-A	Sempra Corporate Management - Role 8	Profile 16	3
GRC263-A	Sempra Corporate Management - Role 9	Profile 17	1
GRC264-A	Sempra Corporate Management - Role 10	Profile 21	1
GRC265-A	Sempra Corporate Management - Role 11	Profile 20	1
GRC266-A	Sempra Corporate Management - Role 12	Profile 21	1
GRC267-A	Sempra Corporate Management - Role 13	Profile 21	1
GRC269-A	Sempra Corporate Management - Role 14	Profile 19	1
GRC275-A	Sempra Corporate Management - Role 15	Profile 22	1
GRC277-A	Sempra Corporate Management - Role 16	Profile 19	1
GRC278-A	Sempra Corporate Management - Role 17	Profile 20	2
GRC280-A	Sempra Corporate Management - Role 18	Profile 16	1
GRC281-A	Sempra Corporate Management - Role 19	Profile 19	1
GRC283-A	Sempra Corporate Management - Role 20	Profile 20	1
GRC284-A	Sempra Corporate Management - Role 21	Profile 18	1
GRC285-A	Sempra Corporate Management - Role 22	Profile 21	1
GRC287-A	Sempra Corporate Management - Role 23	Profile 22	1
GRC288-A	Sempra Corporate Management - Role 24	Profile 20	1
GRC289-A	Sempra Corporate Management - Role 25	Profile 21	1
GRC291-A	Sempra Corporate Management - Role 26	Profile 21	1
GRC293-A	Sempra Corporate Management - Role 27	Profile 20	1
TOTAL:			47
Benchmark Incumbents		47	
Total Incumbents		94	
Coverage		50%	

Corporate Center Professional/Technical Benchmark Jobs Included in Study

2024 GRC Study Position #	Sempra Corporate Benchmark Title	Profile	Number of Sempra Corporate Employees
GRC70-A	Senior Counsel	Profile 21	12
GRC87-A	Senior Accountant	Profile 14	14
GRC96-A	Staff Accountant - Rotation - II	Profile 9	12
GRC98-A	Principal Accountant	Profile 17	7
GRC118-A	Senior Financial Analyst	Profile 15	9
GRC124-A	Senior Tax Analyst	Profile 15	8
GRC141-A	Staff Accountant	Profile 8	6
GRC143-A	Principal Auditor	Profile 17	6
GRC144-A	Staff Accountant - Rotation	Profile 8	6
GRC148-A	Sempra Corporate Professional/Technical - Role 1	Profile 15	1
GRC154-A	Project Manager - Audit Services	Profile 17	5
GRC155-A	Principal Tax Analyst	Profile 18	5
GRC176-A	Senior Auditor	Profile 15	4
GRC177-A	Auditor II	Profile 13	4
GRC187-A	Sempra Corporate Professional/Technical - Role 2	Profile 17	1
GRC202-A	Sempra Corporate Professional/Technical - Role 3	Profile 15	3
GRC216-A	Sempra Corporate Professional/Technical - Role 4	Profile 13	2
GRC217-A	Sempra Corporate Professional/Technical - Role 5	Profile 16	2
GRC220-A	Sempra Corporate Professional/Technical - Role 6	Profile 17	2
GRC223-A	Sempra Corporate Professional/Technical - Role 7	Profile 22	2
GRC224-A	Sempra Corporate Professional/Technical - Role 8	Profile 16	2
GRC225-A	Sempra Corporate Professional/Technical - Role 9	Profile 19	2
GRC270-A	Sempra Corporate Professional/Technical - Role 10	Profile 13	1
GRC271-A	Sempra Corporate Professional/Technical - Role 11	Profile 15	1
GRC273-A	Sempra Corporate Professional/Technical - Role 12	Profile 14	1
GRC274-A	Sempra Corporate Professional/Technical - Role 13	Profile 13	1
GRC282-A	Sempra Corporate Professional/Technical - Role 14	Profile 9	1
GRC290-A	Sempra Corporate Professional/Technical - Role 15	Profile 18	1
GRC294-A	Sempra Corporate Professional/Technical - Role 16	Profile 16	1
GRC427-A	Senior Special Agent	Profile 15	4
GRC429-A	Sempra Corporate Professional/Technical - Role 17	Profile 15	2
GRC431-A	Principal Corporate Development and Strategy Advisor	Profile 17	4
GRC432-A	Sempra Corporate Professional/Technical - Role 18	Profile 15	2
TOTAL:			134
Benchmark Incumbents		134	
Total Incumbents		204	
Coverage		66%	

Corporate Center Physical/Technical Benchmark Jobs Included in Study

2024 GRC Study Position #	Sempra Corporate Benchmark Title	Profile	Number of Sempra Corporate Employees
GRC428-A	Executive Security Specialist I (Call-In)	Profile 10	8
		TOTAL:	8
	Benchmark Incumbents		8
	Total Incumbents		10
	Coverage		80%

Corporate Center Clerical Benchmark Jobs Included in Study

2024 GRC Study Position #	Sempra Corporate Benchmark Title	Profile	Number of Sempra Corporate Employees
GRC68-A	Administrative Associate	Profile 9	5
GRC111-A	Executive Assistant	Profile 10	10
GRC150-A	Senior Paralegal	Profile 11	4
GRC178-A	Senior Legal Administrative Associate	Profile 10	4
GRC204-A	Sempra Corporate Clerical - Role 1	Profile 8	3
GRC268-A	Sempra Corporate Clerical - Role 2	Profile 8	1
GRC272-A	Sempra Corporate Clerical - Role 3	Profile 9	1
GRC276-A	Sempra Corporate Clerical - Role 4	Profile 8	1
GRC286-A	Sempra Corporate Clerical - Role 5	Profile 9	1
TOTAL:			30
Benchmark Incumbents		30	
Total Incumbents		39	
Coverage		77%	

APPENDIX B – I: Detailed Competitive Summary by Employee Category – SCG¹⁰

¹⁰ Jobs have been sorted by Sempra GRC Code.
April 2022

Executive	SCG Averages						Competitive Market Average						Variance - SCG +/- Market					
	2024 GRC Study Position #	SCG Benchmark Job Title	# of SCG EEs	Base Salary	Target Total Cash	Target Total Comp	Base Salary	Target Total Cash	Target Total Comp	Base Salary	Target Total Cash	Target Total Comp	Base Salary %	Target Total Cash %	Target Total Comp %	Base Salary %	Target Total Cash %	Target Total Comp %
	GRC262-C	SCG Executive - Role 1	1	\$346	\$502	\$2,324	\$637	\$1,822	\$2,324	\$643	\$822	\$2,231	54%	61%	104%	54%	76%	129%
	GRC263-C	SCG Executive - Role 2	1	\$230	\$334	\$680	\$322	\$546	\$680	\$303	\$439	\$633	76%	76%	94%	76%	76%	111%
	GRC324-C	SCG Executive - Role 3	1	\$270	\$391	\$982	\$497	\$591	\$982	\$485	\$740	\$1,308	56%	53%	75%	56%	64%	104%
	GRC325-C	SCG Executive - Role 4	1	\$330	\$495	\$1,041	\$330	\$546	\$1,041	\$381	\$625	\$1,056	87%	88%	99%	87%	88%	111%
	GRC326-C	SCG Executive - Role 5	1	\$255	\$370	\$917	\$387	\$546	\$917	\$394	\$412	\$905	84%	90%	101%	84%	93%	104%
	GRC327-C	SCG Executive - Role 6	1	\$255	\$370	\$961	\$469	\$591	\$961	\$390	\$568	\$1,128	66%	66%	85%	66%	83%	104%
				\$1,686	\$2,462	\$7,104	\$2,643	\$4,642	\$7,104	\$2,505	\$3,537	\$7,561	67%	70%	94%	67%	72%	115%
		Benchmark Incumbents	6															
		Total Incumbents Coverage	23															
			26%															

Management		SCG Averages					Competitive Market Average					Variance - SCG +/- Market					
2024 GRC Study Position #	SCG Benchmark Job Title	# of SCG EEs	Base Salary	Target Total Cash	Target Total Comp	Base Salary	Target Total Cash	Target Total Comp	Benefits	Total Cash	Total Comp	Base Salary %	Target Total Cash %	Target Total Comp %	Benefits %	Total Cash %	Total Comp %
GRC27-C	Field Supervisor II - Gas Operations	57	\$110	\$123	\$278	\$124	\$137	\$291	\$154	\$137	\$291	89%	92%	90%	95%	90%	94%
GRC35-C	Field Team Lead - Customer Service	42	\$120	\$138	\$290	\$90	\$80	\$234	\$154	\$80	\$234	150%	172%	181%	99%	181%	127%
GRC36-C	Field Supervisor II - Customer Services	42	\$108	\$129	\$276	\$124	\$137	\$291	\$154	\$291	\$154	87%	91%	94%	99%	94%	96%
GRC37-C	Team Leader	4	\$101	\$116	\$259	\$98	\$97	\$238	\$112	\$344	\$352	73%	73%	73%	97%	73%	85%
GRC89-C	Customer Contact Center Supervisor	25	\$115	\$119	\$234	\$89	\$97	\$208	\$112	\$208	\$208	113%	119%	123%	106%	112%	114%
GRC93-C	Measurement Supervisor	12	\$115	\$132	\$276	\$144	\$135	\$273	\$135	\$273	\$273	96%	98%	96%	104%	101%	100%
GRC122-C	Regional Pipeline Project Manager	1	\$104	\$120	\$311	\$144	\$160	\$335	\$185	\$335	\$335	80%	83%	92%	97%	90%	94%
GRC137-C	Branch Office Supervisor	8	\$103	\$118	\$239	\$89	\$97	\$208	\$112	\$208	\$208	118%	124%	124%	106%	115%	115%
GRC196-C	SCG Management - Role 1	3	\$103	\$118	\$270	\$133	\$146	\$304	\$154	\$304	\$304	77%	81%	80%	99%	90%	90%
GRC197-C	SCG Management - Role 2	2	\$107	\$129	\$268	\$146	\$165	\$299	\$154	\$299	\$299	74%	76%	76%	104%	88%	88%
GRC198-C	Field Supervisor	4	\$112	\$129	\$281	\$172	\$137	\$309	\$154	\$309	\$309	91%	96%	96%	97%	104%	97%
GRC199-C	Field Supervisor	4	\$105	\$127	\$266	\$172	\$130	\$269	\$159	\$269	\$269	84%	97%	98%	104%	104%	107%
GRC200-C	Field Supervisor	4	\$114	\$144	\$284	\$182	\$163	\$318	\$169	\$318	\$318	92%	116%	121%	103%	103%	109%
GRC201-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC202-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC203-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC204-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC205-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC206-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC207-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC208-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC209-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC210-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC211-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC212-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC213-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC214-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC215-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC216-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC217-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC218-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC219-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC220-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC221-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC222-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC223-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC224-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC225-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC226-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC227-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC228-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC229-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC230-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC231-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC232-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC233-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC234-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC235-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC236-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC237-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC238-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC239-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC240-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC241-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC242-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC243-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC244-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC245-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC246-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC247-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC248-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC249-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC250-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC251-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC252-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC253-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC254-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC255-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC256-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC257-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC258-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC259-C	Field Supervisor	4	\$153	\$182	\$354	\$169	\$169	\$326	\$166	\$326	\$326	109%	116%	121%	97%	103%	109%
GRC260-C																	

Professional/Technical										SCG Averages										Competitive Market Average										Variance - SCG +/- Market									
2024 GRC Study Position #	SCG Benchmark Job Title	# of SCG EEs	Base Salary	Target Total Cash	Benefits	Target Total Comp	Total Cash	Benefits	Target Total Comp	Base Salary	Target Total Cash	Benefits	Target Total Comp	Total Cash	Benefits	Target Total Comp	Base Salary %	Target Total Cash %	Benefits %	Target Total Comp %	Base Salary %	Target Total Cash %	Benefits %	Target Total Comp %	Base Salary %	Target Total Cash %	Benefits %	Target Total Comp %											
GRC5-C	Project Manager - II	174	\$119	\$137	\$141	\$307	\$141	\$169	\$311	\$144	\$158	\$172	\$330	\$158	\$172	\$330	83%	87%	96%	93%	83%	87%	96%	93%	83%	87%	96%	93%											
GRC11-C	Technical Advisor - I	135	\$106	\$122	\$125	\$277	\$125	\$151	\$277	\$129	\$145	\$159	\$296	\$145	\$159	\$296	82%	84%	95%	92%	82%	84%	95%	92%	82%	84%	95%	92%											
GRC12-C	Technical Advisor - I	109	\$103	\$118	\$122	\$263	\$122	\$144	\$266	\$118	\$126	\$139	\$265	\$126	\$139	\$265	87%	94%	97%	95%	87%	94%	97%	95%	87%	94%	97%	95%											
GRC18-C	Engineer II	72	\$85	\$98	\$99	\$218	\$99	\$119	\$218	\$97	\$106	\$112	\$217	\$106	\$112	\$217	88%	88%	106%	100%	88%	88%	106%	100%	88%	88%	106%	100%											
GRC19-C	Engineer I	71	\$102	\$117	\$116	\$261	\$116	\$130	\$261	\$119	\$130	\$139	\$271	\$130	\$139	\$271	90%	90%	104%	96%	90%	90%	104%	96%	90%	90%	104%	96%											
GRC25-C	Associate Engineer	58	\$73	\$84	\$81	\$181	\$81	\$100	\$181	\$81	\$96	\$92	\$178	\$96	\$92	\$178	80%	80%	109%	104%	80%	80%	109%	104%	80%	80%	109%	104%											
GRC26-C	Project Manager - III	59	\$140	\$161	\$168	\$358	\$168	\$197	\$358	\$165	\$197	\$194	\$341	\$197	\$194	\$341	82%	82%	108%	108%	82%	82%	108%	108%	82%	82%	108%	108%											
GRC30-C	Operations Training Instructor	45	\$104	\$119	\$116	\$257	\$116	\$138	\$254	\$107	\$114	\$128	\$241	\$114	\$128	\$241	104%	105%	103%	107%	104%	105%	103%	107%	104%	105%	103%	107%											
GRC32-C	Project Specialist	79	\$79	\$91	\$89	\$190	\$89	\$100	\$190	\$77	\$82	\$82	\$170	\$82	\$82	\$170	84%	84%	108%	112%	84%	84%	108%	112%	84%	84%	108%	112%											
GRC34-C	Technical Advisor - I	53	\$91	\$105	\$107	\$243	\$107	\$138	\$244	\$109	\$116	\$128	\$244	\$116	\$128	\$244	84%	84%	104%	100%	84%	84%	104%	100%	84%	84%	104%	100%											
GRC37-C	Senior Business Analyst - II	43	\$101	\$117	\$117	\$268	\$117	\$152	\$269	\$125	\$134	\$154	\$268	\$134	\$154	\$268	81%	81%	99%	93%	81%	81%	99%	93%	81%	81%	99%	93%											
GRC42-C	Business Systems Analyst - II	38	\$80	\$103	\$107	\$247	\$107	\$144	\$251	\$115	\$121	\$139	\$260	\$121	\$139	\$260	76%	76%	104%	95%	76%	76%	104%	95%	76%	76%	104%	95%											
GRC43-C	Senior Engineer	30	\$144	\$164	\$161	\$356	\$161	\$199	\$356	\$149	\$162	\$179	\$356	\$162	\$179	\$356	89%	89%	103%	104%	89%	89%	103%	104%	89%	89%	103%	104%											
GRC44-C	Senior Engineer	30	\$158	\$184	\$181	\$415	\$181	\$228	\$415	\$169	\$182	\$209	\$415	\$182	\$209	\$415	90%	90%	106%	104%	90%	90%	106%	104%	90%	90%	106%	104%											
GRC45-C	Software Developer	18	\$148	\$172	\$172	\$394	\$172	\$219	\$394	\$164	\$180	\$189	\$394	\$180	\$189	\$394	87%	87%	108%	94%	87%	87%	108%	94%	87%	87%	108%	94%											
GRC46-C	Principal Engineer	4	\$143	\$165	\$163	\$360	\$163	\$179	\$360	\$146	\$162	\$185	\$365	\$162	\$185	\$365	88%	88%	107%	89%	88%	88%	107%	89%	88%	88%	107%	89%											
GRC48-C	Business Systems Analyst - I	30	\$82	\$94	\$93	\$212	\$93	\$119	\$213	\$84	\$94	\$94	\$206	\$94	\$94	\$206	91%	91%	106%	104%	91%	91%	106%	104%	91%	91%	106%	104%											
GRC55-C	Information Technology Associate - Rotation	8	\$74	\$85	\$84	\$166	\$84	\$100	\$166	\$76	\$82	\$92	\$174	\$82	\$92	\$174	97%	100%	100%	107%	97%	100%	100%	107%	97%	100%	100%	107%											
GRC58-C	Customer Programs Advisor II	25	\$100	\$115	\$120	\$253	\$120	\$138	\$258	\$109	\$118	\$128	\$246	\$118	\$128	\$246	92%	96%	103%	103%	92%	96%	103%	103%	92%	96%	103%	103%											
GRC59-C	Region Associate Engineer	24	\$72	\$83	\$77	\$178	\$77	\$100	\$178	\$80	\$83	\$92	\$175	\$83	\$92	\$175	90%	90%	100%	105%	90%	90%	100%	105%	90%	90%	100%	105%											
GRC66-C	SCG Professional/Technical - Role 1	1	\$119	\$137	\$142	\$308	\$142	\$169	\$311	\$143	\$143	\$172	\$315	\$143	\$172	\$315	83%	83%	104%	97%	83%	83%	104%	97%	83%	83%	104%	97%											
GRC69-C	Senior Designer	20	\$99	\$114	\$112	\$258	\$112	\$144	\$256	\$92	\$92	\$139	\$230	\$92	\$139	\$230	108%	108%	104%	112%	108%	108%	104%	112%	108%	108%	104%	112%											
GRC70-C	Senior Counsel	17	\$216	\$272	\$284	\$599	\$284	\$328	\$599	\$230	\$274	\$298	\$569	\$274	\$298	\$569	94%	94%	110%	105%	94%	94%	110%	105%	94%	94%	110%	105%											
GRC71-C	Senior Account Executive - II	19	\$120	\$146	\$146	\$291	\$146	\$144	\$291	\$124	\$124	\$139	\$273	\$124	\$139	\$273	97%	97%	104%	111%	97%	97%	104%	111%	97%	97%	104%	111%											
GRC72-C	Senior Accountant - II	8	\$101	\$116	\$122	\$261	\$122	\$144	\$261	\$120	\$129	\$139	\$273	\$129	\$139	\$273	84%	86%	104%	95%	84%	86%	104%	95%	84%	86%	104%	95%											
GRC73-C	Senior Environmental Specialist	11	\$102	\$117	\$122	\$266	\$122	\$144	\$266	\$113	\$119	\$122	\$260	\$119	\$122	\$260	90%	90%	104%	102%	90%	90%	104%	102%	90%	90%	104%	102%											
GRC76-C	Software Team Lead	21	\$145	\$167	\$177	\$364	\$177	\$197	\$364	\$175	\$203	\$219	\$422	\$203	\$219	\$422	82%	82%	89%	102%	82%	82%	89%	102%	82%	82%	89%	102%											
GRC77-C	Technical Specialist - II	23	\$105	\$106	\$106	\$243	\$106	\$138	\$243	\$108	\$112	\$128	\$239	\$112	\$128	\$239	85%	94%	94%	101%	85%	94%	94%	101%	85%	94%	94%	101%											
GRC81-C	Business Analyst - I	16	\$82	\$94	\$93	\$194	\$93	\$100	\$194	\$85	\$86	\$92	\$178	\$86	\$92	\$178	80%	80%	108%	99%	80%	80%	108%	99%	80%	80%	108%	99%											
GRC82-C	Senior Business Analyst - I	16	\$84	\$97	\$97	\$235	\$97	\$138	\$235	\$105	\$109	\$128	\$237	\$109	\$128	\$237	80%	80%	108%	99%	80%	80%	108%	99%	80%	80%	108%	99%											
GRC84-C	Public Affairs Manager	14	\$119	\$137	\$142	\$312	\$142	\$169	\$312	\$148	\$163	\$182	\$338	\$163	\$182	\$338	84%	84%	96%	92%	84%	84%	96%	92%	84%	84%	96%	92%											
GRC85-C	Software Developer	14	\$80	\$102	\$102	\$222	\$102	\$122	\$222	\$86	\$91	\$91	\$205	\$91	\$91	\$205	100%	100%	108%	108%	100%	100%	108%	108%	100%	100%	108%	108%											
GRC86-C	Customer Programs Advisor I	14	\$86	\$95	\$95	\$221	\$95	\$119	\$221	\$86	\$86	\$91	\$201	\$86	\$91	\$201	100%	100%	108%	108%	100%	100%	108%	108%	100%	100%	108%	108%											
GRC92-C	Environmental Specialist	12	\$83	\$95	\$96	\$215	\$96	\$119	\$215	\$92	\$96	\$97	\$208	\$96	\$97	\$208	100%	99%	108%	103%	100%	98%	108%	103%	100%	98%	108%	103%											
GRC94-C	Project Manager - Project and Construction	28	\$143	\$142	\$141	\$311	\$141	\$169	\$311	\$143	\$152	\$172	\$324	\$152	\$172	\$324	86%	86%	93%	96%	86%	86%	93%	96%	86%	86%	93%	96%											
GRC95-C	Senior Customer Programs Advisor	12	\$113	\$130	\$137	\$282	\$137	\$152	\$289	\$135	\$150	\$154	\$304	\$154	\$154	\$304	84%	84%	98%	93%	84%	84%	98%	93%	84%	84%	98%	93%											
GRC97-C	Senior Infrastructure Technologist	5	\$134	\$154	\$162	\$324	\$162	\$179	\$324	\$142	\$156	\$172	\$328	\$156	\$172	\$328	94%	95%	104%	99%	94%	95%	104%	99%	94%	95%	104%	99%											
GRC98-C	SCG Professional/Technical - Role 2	3	\$118	\$136	\$142	\$223	\$142	\$179	\$223	\$140	\$164	\$165	\$249	\$165	\$165	\$249	84%	84%	91%	90%	84%	84%	91%	90%	84%	84%	91%	90%											
GRC99-C	Project Advisor	22	\$91	\$104	\$105	\$223	\$105	\$119	\$223	\$145	\$158	\$164	\$265	\$158	\$164	\$265	62%	66%	106%	83%	62%	66%	106%	83%	62%	66%	106%	83%											
GRC100-C	Field Instructor	11	\$93	\$107	\$97	\$215	\$97	\$119	\$215	\$86	\$91	\$92	\$203	\$91	\$92	\$203	108%	108%	106%	111%	108%	108%	106%	111%	108%	108%	106%	111%											
GRC109-C	SCG Professional/Technical - Role 3	3	\$65	\$75	\$76	\$167	\$76	\$92	\$167	\$67	\$71	\$79	\$151	\$71	\$79	\$151	97%	104%	116%	110%	97%	97%	116%	110%	97%	97%	116%	110%											
GRC112-C	Senior Market Advisor - I	9	\$123	\$142	\$149	\$311	\$149	\$169	\$311	\$135	\$146	\$147	\$319	\$146	\$147	\$319	91%	91%	108%	106%	91%	91%	108%	106%	91%	91%	108%	106%											
GRC113-C	Staffing Advisor	9	\$95	\$110	\$114	\$248	\$114	\$138	\$248	\$105	\$112	\$111	\$239	\$112	\$111	\$239	98%	98%	103%	103%	98%	98%	103%	103%	98%	98%	103%	103%											
GRC114-C	Quality Assurance Specialist	9	\$83	\$107	\$97	\$208	\$97	\$100	\$208	\$82	\$90	\$85	\$182	\$90	\$85	\$182	114%	114%	108%	108%	114%	114%	108%	108%	114%	114%	108%	108%											
GRC115-C	Infrastructure Technologist	14	\$119	\$136	\$142	\$287	\$142	\$144	\$287	\$118	\$125	\$139	\$264	\$125	\$139	\$264	100%	109%	104%	106%	100%	109%	104%	106%	100%	109%	104%	106%											

Professional/Technical										SCG Averages										Competitive Market Average										Variance - SCG +/- Market									
2024 GRC Study Position #	SCG Benchmark Job Title	# of SCG EEs	Base Salary	Target Total Cash	Total Cash	Benefits	Target Total Comp	Total Comp	Base Salary	Target Total Cash	Total Cash	Benefits	Target Total Comp	Total Comp	Base Salary %	Target Total Cash %	Total Cash %	Benefits %	Target Total Comp %	Total Comp %	Base Salary %	Target Total Cash %	Total Cash %	Benefits %	Target Total Comp %	Total Comp %													
GRC116-C	Senior Business Systems Advisor	11	\$123	\$141	\$144	\$183	\$325	\$327	\$164	\$182	\$184	\$198	\$380	\$382	75%	78%	80%	93%	85%	86%	75%	78%	80%	93%	85%	86%													
GRC117-C	Business Systems Advisor	9	\$107	\$123	\$127	\$169	\$292	\$296	\$141	\$152	\$151	\$172	\$324	\$323	76%	80%	84%	96%	89%	90%	76%	80%	84%	96%	89%	90%													
GRC121-C	Principal Accountant - Supervisor	8	\$144	\$169	\$179	\$219	\$322	\$326	\$135	\$149	\$135	\$185	\$334	\$320	92%	97%	109%	97%	97%	102%	92%	97%	109%	97%	102%														
GRC23-C	Senior Accountant - I	8	\$86	\$99	\$102	\$119	\$218	\$221	\$86	\$110	\$104	\$115	\$221	\$216	87%	91%	98%	106%	99%	102%	87%	91%	98%	106%	99%	102%													
GRC28-C	Regulatory Case Manager - II	4	\$112	\$129	\$136	\$169	\$298	\$305	\$147	\$160	\$158	\$172	\$332	\$330	76%	81%	86%	98%	90%	92%	76%	81%	86%	98%	90%	92%													
GRC31-C	Training Specialist	8	\$94	\$104	\$108	\$138	\$246	\$242	\$103	\$108	\$107	\$128	\$235	\$235	108%	104%	103%	108%	104%	103%	108%	106%	103%	108%	104%	103%													
GRC32-C	Business Analyst - I	6	\$80	\$92	\$89	\$92	\$184	\$160	\$76	\$91	\$79	\$79	\$160	\$158	106%	113%	116%	116%	114%	114%	106%	113%	116%	116%	114%	114%													
GRC33-C	Billing Analyst - II	7	\$92	\$105	\$107	\$119	\$224	\$226	\$97	\$109	\$109	\$112	\$220	\$221	94%	94%	98%	108%	102%	102%	94%	94%	98%	108%	102%	102%													
GRC40-C	Market Advisor - I	6	\$81	\$105	\$107	\$138	\$243	\$245	\$108	\$110	\$110	\$128	\$238	\$237	88%	95%	98%	108%	105%	103%	88%	95%	98%	108%	105%	103%													
GRC45-C	SCG Professional/Technical - Role 4	1	\$89	\$98	\$99	\$100	\$168	\$169	\$86	\$89	\$89	\$92	\$161	\$161	96%	97%	101%	108%	105%	104%	96%	97%	101%	108%	105%	104%													
GRC46-C	SCG Professional/Technical - Role 5	2	\$101	\$117	\$121	\$119	\$235	\$240	\$106	\$121	\$120	\$112	\$232	\$231	95%	97%	101%	108%	105%	104%	95%	97%	101%	108%	105%	104%													
GRC49-C	Business Advisor	4	\$104	\$119	\$115	\$138	\$257	\$253	\$121	\$138	\$134	\$128	\$266	\$261	86%	86%	86%	98%	97%	97%	86%	86%	86%	98%	97%	97%													
GRC130-C	Account Manager - Energy Markets	5	\$119	\$137	\$148	\$152	\$269	\$255	\$126	\$128	\$143	\$154	\$262	\$257	95%	107%	107%	98%	100%	102%	95%	107%	107%	98%	100%	102%													
GRC131-C	Principal Environmental Specialist	7	\$145	\$179	\$185	\$219	\$349	\$349	\$145	\$188	\$188	\$216	\$349	\$349	95%	107%	107%	98%	100%	102%	95%	107%	107%	98%	100%	102%													
GRC165-C	Senior Client Manager - III	4	\$123	\$144	\$148	\$197	\$338	\$345	\$168	\$188	\$182	\$216	\$407	\$410	73%	75%	77%	90%	83%	84%	73%	75%	77%	90%	83%	84%													
GRC169-C	Staff Accountant - I	4	\$69	\$79	\$74	\$100	\$179	\$175	\$70	\$81	\$82	\$92	\$173	\$174	87%	97%	91%	108%	103%	100%	87%	97%	91%	108%	103%	100%													
GRC174-C	Client Executive - Workforce Compensation	4	\$83	\$96	\$99	\$100	\$196	\$200	\$85	\$97	\$88	\$92	\$179	\$180	88%	110%	113%	108%	111%	111%	88%	110%	113%	108%	111%	111%													
GRC175-C	Infrastructure Team Lead	5	\$140	\$169	\$169	\$181	\$341	\$349	\$162	\$176	\$172	\$193	\$369	\$365	86%	91%	98%	94%	92%	96%	86%	91%	98%	94%	92%	96%													
GRC186-C	SCG Professional/Technical - Role 6	2	\$79	\$90	\$95	\$92	\$182	\$186	\$67	\$78	\$76	\$79	\$159	\$155	117%	117%	124%	116%	116%	120%	117%	117%	124%	116%	116%	120%													
GRC188-C	Senior Claims Advisor	6	\$116	\$134	\$141	\$152	\$295	\$293	\$134	\$146	\$143	\$154	\$300	\$297	86%	92%	92%	95%	95%	99%	86%	92%	92%	95%	95%	99%													
GRC189-C	Information Technology Project Manager	6	\$156	\$179	\$185	\$183	\$363	\$369	\$194	\$213	\$209	\$198	\$411	\$407	80%	84%	89%	93%	88%	91%	80%	84%	89%	93%	88%	91%													
GRC190-C	SCG Professional/Technical - Role 7	3	\$148	\$170	\$179	\$179	\$349	\$358	\$148	\$162	\$160	\$185	\$347	\$345	100%	105%	112%	100%	100%	104%	100%	100%	105%	112%	100%	104%													
GRC194-C	SCG Professional/Technical - Role 8	1	\$105	\$121	\$105	\$197	\$318	\$302	\$149	\$169	\$168	\$219	\$388	\$387	71%	72%	72%	90%	82%	78%	71%	72%	72%	90%	82%	78%													
GRC200-C	Senior Storage Field Engineer	18	\$143	\$164	\$162	\$169	\$333	\$331	\$132	\$142	\$139	\$172	\$313	\$310	108%	116%	117%	106%	106%	107%	108%	108%	117%	116%	117%	106%	107%												
GRC209-C	SCG Professional/Technical - Role 9	1	\$97	\$111	\$118	\$144	\$256	\$262	\$107	\$114	\$112	\$139	\$252	\$251	90%	98%	105%	104%	101%	105%	90%	98%	105%	104%	101%	105%													
GRC211-C	Information Technology Project Lead	7	\$142	\$163	\$169	\$180	\$343	\$349	\$167	\$186	\$185	\$189	\$375	\$374	85%	88%	88%	92%	91%	93%	85%	88%	88%	92%	91%	93%													
GRC212-C	SCG Professional/Technical - Role 10	1	\$142	\$163	\$173	\$197	\$360	\$370	\$163	\$185	\$191	\$189	\$403	\$409	78%	85%	91%	90%	89%	90%	78%	85%	91%	90%	89%	90%													
GRC215-C	SCG Professional/Technical - Role 11	3	\$92	\$106	\$110	\$119	\$224	\$228	\$84	\$98	\$97	\$112	\$209	\$208	98%	98%	103%	106%	107%	110%	98%	98%	103%	106%	107%	110%													
GRC229-C	SCG Professional/Technical - Role 12	2	\$131	\$150	\$155	\$169	\$320	\$324	\$147	\$153	\$151	\$172	\$325	\$323	89%	96%	100%	98%	98%	100%	89%	96%	100%	98%	98%	100%													
GRC236-C	SCG Professional/Technical - Role 13	1	\$140	\$160	\$170	\$163	\$344	\$354	\$147	\$148	\$142	\$198	\$346	\$340	106%	109%	120%	95%	95%	104%	106%	106%	120%	95%	95%	104%													
GRC238-C	SCG Professional/Technical - Role 14	3	\$94	\$106	\$113	\$144	\$252	\$258	\$111	\$121	\$123	\$139	\$260	\$261	85%	89%	92%	104%	104%	97%	85%	89%	92%	104%	104%	97%													
GRC241-C	SCG Professional/Technical - Role 15	3	\$113	\$130	\$133	\$149	\$280	\$286	\$113	\$121	\$123	\$139	\$260	\$261	85%	89%	92%	104%	104%	97%	85%	89%	92%	104%	104%	97%													
GRC294-C	SCG Professional/Technical - Role 16	2	\$132	\$155	\$160	\$169	\$321	\$329	\$139	\$145	\$145	\$172	\$323	\$323	95%	100%	100%	98%	98%	104%	95%	100%	100%	98%	98%	104%													
GRC302-C	SCG Professional/Technical - Role 17	3	\$135	\$155	\$155	\$169	\$325	\$326	\$144	\$162	\$162	\$172	\$327	\$334	96%	100%	100%	98%	98%	104%	96%	100%	100%	98%	98%	104%													
GRC303-C	Senior Software Engineer - Shared Services	2	\$71	\$84	\$84	\$119	\$200	\$203	\$66	\$89	\$91	\$112	\$201	\$202	82%	91%	93%	106%	100%	100%	82%	91%	93%	106%	100%	100%													
GRC305-C	SCG Professional/Technical - Role 18	4	\$121	\$139	\$144	\$179	\$318	\$322	\$156	\$156	\$157	\$195	\$341	\$342	77%	89%	91%	97%	93%	94%	77%	89%	91%	97%	93%	94%													
GRC306-C	SCG Professional/Technical - Role 19	3	\$120	\$138	\$143	\$169	\$307	\$312	\$141	\$152	\$152	\$172	\$325	\$324	85%	90%	94%	96%	94%	96%	85%	90%	94%	96%	94%	96%													
GRC307-C	SCG Professional/Technical - Role 20	3	\$160	\$184	\$196	\$183	\$367	\$379	\$174	\$195	\$195	\$198	\$393	\$393	92%	101%	101%	95%	93%	97%	92%	101%	101%	95%	93%	97%													
GRC308-C	SCG Professional/Technical - Role 21	3	\$136	\$156	\$161	\$183	\$339	\$345	\$175	\$195	\$202	\$198	\$393	\$400	77%	80%	80%	93%	86%	86%	77%	80%	80%	93%	86%	86%													
GRC310-C	SCG Professional/Technical - Role 22	2	\$59	\$68	\$59	\$92	\$159	\$151	\$66	\$70	\$68	\$79	\$149	\$147	90%	97%	90%	116%	107%	102%	90%	97%	90%	116%	107%	102%													
GRC311-C	Senior Cybersecurity Specialist	4	\$144	\$166	\$159	\$179	\$345	\$338	\$152	\$165	\$158	\$195	\$350	\$343	104%	101%	100%	97%	95%	98%	104%	101%	100%	97%	95%	98%													
Benchmark Incumbents			\$9,427	\$10,726	\$11,095	\$12,935	\$23,516	\$24,030	\$10,700	\$11,441	\$11,513	\$12,826	\$24,128	\$24,340	88%	94%	96%	101%	97%	97%	88%	94%	96%	101%	97%	97%													
Total Incumbents			1642												\$24,340																								
Coverage			2737												\$24,128																								
			60%												\$24,128																								

Physical/Technical Position #	2024 GRC Study Position #	SCG Benchmark Job Title	SCG Averages				Competitive Market Average				Variance - SCG +/- Market							
			# of SCG EEs	Base Salary	Target Total Cash	Total Comp	Base Salary	Target Total Cash	Total Comp	Benefits %	Target Total Cash	Total Comp	Benefits %	Target Total Cash	Total Comp %			
GRC1-C	710	Energy Technician - Residential Construction Technician	330	\$90	\$90	\$197	\$197	\$91	\$101	\$94	\$105	\$203	97%	89%	100%	97%	102%	99%
GRC2-C	330	Field Service Assistant	244	\$84	\$77	\$191	\$172	\$63	\$64	\$64	\$78	\$143	123%	88%	82%	120%	121%	92%
GRC3-C	233	Energy Technician - Distribution Planning Associate	129	\$105	\$105	\$239	\$248	\$99	\$117	\$104	\$116	\$234	100%	89%	120%	97%	102%	99%
GRC4-C	123	Field Planning Associate	85	\$91	\$91	\$197	\$247	\$83	\$89	\$89	\$116	\$206	136%	86%	101%	115%	115%	109%
GRC14-C	81	District Operations Clerk - 5	81	\$85	\$91	\$197	\$190	\$79	\$80	\$80	\$92	\$172	118%	87%	114%	114%	114%	114%
GRC15-C	81	Field Collector	75	\$105	\$105	\$212	\$212	\$96	\$118	\$100	\$105	\$223	107%	89%	103%	114%	109%	
GRC17-C	65	Meter and Regulator Technician #1 Systems Protection Specialist	65	\$97	\$97	\$204	\$204	\$93	\$109	\$97	\$105	\$214	110%	89%	100%	102%	95%	
GRC22-C	62	Instrument Specialist	62	\$113	\$113	\$247	\$247	\$98	\$98	\$102	\$116	\$215	115%	115%	110%	115%	113%	
GRC24-C	50	Logistics Representative	44	\$85	\$85	\$190	\$190	\$78	\$78	\$80	\$92	\$170	109%	109%	106%	114%	111%	
GRC31-C	44	Lead Fleet Technician	44	\$105	\$105	\$212	\$212	\$93	\$93	\$96	\$105	\$205	122%	107%	107%	102%	103%	
GRC32-C	4	Lead Technician	4	\$99	\$99	\$213	\$213	\$97	\$111	\$102	\$116	\$227	111%	104%	107%	102%	109%	
GRC167-C	79	Logistics Representative	79	\$98	\$98	\$203	\$203	\$77	\$80	\$84	\$92	\$173	128%	88%	97%	115%	107%	
GRC418-C	233	Commercial Services Technician	233	\$79	\$79	\$166	\$166	\$91	\$91	\$94	\$105	\$166	122%	84%	122%	114%	118%	
GRC419-C	233	Energy Technician - Apprentice	233	\$79	\$79	\$166	\$166	\$91	\$91	\$94	\$105	\$166	87%	87%	83%	90%	87%	
GRC420-C	49	Lead Construction Technician I	49	\$98	\$98	\$220	\$220	\$94	\$126	\$126	\$142	\$268	112%	83%	110%	102%	106%	
GRC421-C	51	Station Operations Specialist	51	\$112	\$112	\$219	\$219	\$94	\$96	\$96	\$105	\$193	118%	118%	117%	102%	109%	
GRC422-C	80	Lead Planning Associate	80	\$91	\$91	\$226	\$226	\$97	\$105	\$107	\$116	\$221	96%	87%	85%	115%	101%	
GRC423-C	56	Pipeline Technician	56	\$90	\$90	\$197	\$197	\$90	\$90	\$90	\$105	\$195	100%	100%	100%	102%	101%	
GRC424-C	56	Pipeline Planning Assistant	56	\$90	\$90	\$197	\$197	\$90	\$90	\$90	\$105	\$195	100%	100%	100%	102%	101%	
Benchmark Incumbents			3057	\$2,090	\$2,090	\$4,574	\$4,574	\$1,957	\$2,124	\$2,044	\$4,425	107%	96%	102%	108%	103%	105%	
Total Incumbents			3809															
Coverage																		

Clerical														
2024 GRC Study Position #	SCG Benchmark Job Title	# of SCG EEs	SCG Averages				Competitive Market Average				Variance - SCG +/- Market			
			Base Salary	Target Total Cash	Benefits	Target Total Comp	Base Salary	Target Total Cash	Benefits	Target Total Comp	Base Salary %	Target Total Cash %	Benefits %	Target Total Comp %
GRC3-C	Customer Service Representative - 4	116	\$84	\$85	\$94	\$179	\$71	\$78	\$149	127%	119%	121%	120%	121%
GRC10-C	Dispatch Specialist	112	\$90	\$91	\$134	\$225	\$101	\$116	\$218	89%	88%	115%	103%	103%
GRC13-C	Customer Service Representative - Bilingual - 4	104	\$85	\$85	\$94	\$179	\$95	\$78	\$173	131%	124%	121%	104%	122%
GRC46-C	Administrative Associate - 5 Los Angeles	37	\$65	\$72	\$100	\$172	\$80	\$92	\$172	85%	90%	109%	100%	100%
GRC49-C	Customer Contact Representative - Bilingual - 4	30	\$84	\$84	\$94	\$185	\$71	\$78	\$149	130%	122%	121%	120%	121%
GRC63-C	Administrative Clerk - 3 - Qualified Typist	82	\$79	\$79	\$106	\$165	\$78	\$92	\$171	104%	101%	114%	108%	108%
GRC68-C	SCG Clerical - Role 1	2	\$71	\$81	\$84	\$162	\$78	\$76	\$154	104%	100%	111%	105%	107%
GRC111-C	Executive Assistant	12	\$69	\$102	\$104	\$202	\$90	\$92	\$172	112%	127%	109%	117%	117%
GRC130-C	Administrative Associate - 4 Los Angeles	7	\$67	\$65	\$92	\$159	\$79	\$79	\$155	89%	96%	116%	103%	107%
GRC173-C	Claims Associate	4	\$60	\$66	\$100	\$166	\$77	\$92	\$172	77%	83%	109%	97%	97%
GRC178-C	SCG Clerical - Role 2	3	\$89	\$98	\$102	\$219	\$89	\$89	\$198	101%	110%	107%	109%	111%
GRC201-C	SCG Clerical - Role 3	3	\$82	\$90	\$100	\$190	\$83	\$92	\$175	102%	108%	109%	109%	108%
GRC236-C	SCG Clerical - Role 4	1	\$90	\$95	\$94	\$191	\$96	\$76	\$135	86%	94%	111%	104%	105%
GRC239-C	SCG Clerical - Role 5	1	\$81	\$74	\$70	\$139	\$84	\$84	\$122	86%	82%	103%	103%	103%
			\$1,055	\$1,122	\$1,134	\$2,524	\$1,037	\$1,087	\$2,363	102%	104%	113%	107%	109%
	Benchmark Incumbents	514												
	Total Incumbents	882												
	Coverage	58%												

APPENDIX B – II: Detailed Competitive Summary by Employee Category – Corporate Center

Executive Position #	2024 GRC Study	Sempra Corporate Averages				Competitive Market Average				Variance - Sempra Corporate +/- Market				
		# of Corporate FTEs	Sempre Corporate Benchmark Job Title	Base Salary	Total Cash	Benefits	Target Total Comp	Base Salary	Total Cash	Benefits	Target Total Comp	Base Salary %	Target Total Cash %	Benefits %
GRC279-A	1	Sempre Corporate Executive - Role 1	\$384	\$768	\$546	\$1,122	\$1,314	\$404	\$493	\$902	113%	141%	111%	124%
GRC292-A	1	Sempre Corporate Executive - Role 2	\$332	\$662	\$546	\$1,027	\$1,169	\$483	\$493	\$1,009	83%	129%	111%	102%
GRC295-A	1	Sempre Corporate Executive - Role 3	\$780	\$2,011	\$1,822	\$3,304	\$3,833	\$1,027	\$1,409	\$2,436	97%	144%	129%	136%
GRC312-A	1	Sempre Corporate Executive - Role 4	\$307	\$573	\$591	\$1,036	\$1,163	\$506	\$568	\$1,074	77%	116%	104%	96%
GRC313-A	1	Sempre Corporate Executive - Role 5	\$290	\$417	\$546	\$1,011	\$1,007	\$509	\$503	\$1,077	79%	83%	104%	94%
GRC314-A	1	Sempre Corporate Executive - Role 6	\$376	\$606	\$546	\$1,091	\$1,153	\$452	\$493	\$945	116%	118%	111%	114%
GRC315-A	1	Sempre Corporate Executive - Role 7	\$390	\$756	\$591	\$1,176	\$1,346	\$569	\$568	\$1,157	97%	133%	104%	102%
GRC316-A	1	Sempre Corporate Executive - Role 8	\$267	\$407	\$546	\$833	\$953	\$436	\$452	\$929	83%	99%	111%	100%
GRC300-A	2	Sempre Corporate Executive - Role 9	\$426	\$859	\$591	\$1,229	\$1,429	\$488	\$568	\$1,056	114%	131%	111%	116%
			\$3,551	\$6,999	\$6,370	\$11,930	\$13,369	\$4,941	\$5,653	\$10,594	95%	113%	113%	113%
		Benchmark Incumbents	10											
		Total Incumbents	21											
		Coverage	48%											

Management		Sempra Corporate Averages				Competitive Market Average				Variance - Sempra Corporate +/- Market				
2024 GRC Study Position #	Sempra Corporate Benchmark Job Title	# of Sempra Corporate FTEs	Base Salary	Total Cash	Benefits	Target Total Comp	Base Salary	Total Cash	Benefits	Target Total Comp	Base Salary %	Target Total Cash %	Benefits %	Target Total Comp %
GRC42-A	Tax Manager	6	\$166	\$215	\$179	\$378	\$155	\$171	\$165	\$356	108%	117%	97%	106%
GRC79-A	Audit Services Manager	4	\$160	\$208	\$197	\$399	\$186	\$221	\$219	\$439	86%	87%	90%	89%
GRC193-A	Sempra Corporate Management - Role 1	1	\$168	\$202	\$197	\$399	\$184	\$217	\$219	\$436	92%	93%	90%	92%
GRC196-A	Sempra Corporate Management - Role 2	1	\$305	\$411	\$442	\$653	\$267	\$320	\$363	\$682	118%	128%	122%	125%
GRC203-A	Sempra Corporate Management - Role 3	3	\$346	\$484	\$612	\$927	\$305	\$377	\$342	\$740	114%	128%	122%	125%
GRC205-A	Sempra Corporate Management - Role 4	3	\$130	\$149	\$160	\$319	\$138	\$151	\$145	\$322	94%	99%	98%	99%
GRC218-A	Sempra Corporate Management - Role 5	2	\$154	\$185	\$207	\$354	\$133	\$154	\$172	\$317	116%	127%	110%	111%
GRC219-A	Sempra Corporate Management - Role 6	2	\$261	\$326	\$387	\$654	\$234	\$290	\$288	\$588	112%	112%	110%	111%
GRC221-A	Sempra Corporate Management - Role 7	2	\$200	\$250	\$294	\$578	\$214	\$261	\$260	\$559	93%	96%	93%	103%
GRC222-A	Sempra Corporate Management - Role 8	3	\$153	\$176	\$163	\$339	\$138	\$157	\$152	\$322	111%	112%	108%	105%
GRC223-A	Sempra Corporate Management - Role 9	1	\$139	\$166	\$168	\$345	\$145	\$163	\$156	\$341	96%	102%	97%	99%
GRC224-A	Sempra Corporate Management - Role 10	1	\$262	\$353	\$419	\$680	\$236	\$293	\$298	\$591	120%	121%	110%	115%
GRC225-A	Sempra Corporate Management - Role 11	1	\$171	\$210	\$211	\$406	\$161	\$194	\$174	\$360	92%	94%	92%	91%
GRC268-A	Sempra Corporate Management - Role 12	1	\$165	\$243	\$268	\$572	\$246	\$304	\$297	\$593	89%	91%	110%	105%
GRC269-A	Sempra Corporate Management - Role 13	1	\$212	\$265	\$328	\$633	\$246	\$306	\$298	\$586	88%	88%	110%	100%
GRC269A	Sempra Corporate Management - Role 14	1	\$175	\$210	\$175	\$407	\$180	\$217	\$211	\$436	97%	83%	90%	93%
GRC275-A	Sempra Corporate Management - Role 15	1	\$319	\$430	\$545	\$968	\$282	\$353	\$348	\$716	113%	122%	122%	122%
GRC277-A	Sempra Corporate Management - Role 16	1	\$149	\$179	\$201	\$376	\$169	\$227	\$227	\$446	79%	79%	89%	84%
GRC278-A	Sempra Corporate Management - Role 17	2	\$157	\$188	\$208	\$413	\$169	\$219	\$215	\$454	83%	86%	90%	91%
GRC280-A	Sempra Corporate Management - Role 18	1	\$153	\$183	\$204	\$374	\$134	\$148	\$142	\$314	114%	124%	98%	119%
GRC281-A	Sempra Corporate Management - Role 19	1	\$190	\$237	\$270	\$434	\$189	\$217	\$219	\$436	104%	109%	90%	100%
GRC283-A	Sempra Corporate Management - Role 20	1	\$168	\$201	\$224	\$454	\$189	\$219	\$215	\$470	89%	92%	101%	97%
GRC284-A	Sempra Corporate Management - Role 21	1	\$182	\$219	\$244	\$402	\$186	\$219	\$198	\$417	98%	100%	93%	102%
GRC285-A	Sempra Corporate Management - Role 22	1	\$178	\$223	\$239	\$551	\$224	\$284	\$273	\$582	78%	88%	110%	95%
GRC287-A	Sempra Corporate Management - Role 23	1	\$223	\$300	\$346	\$442	\$274	\$330	\$310	\$692	81%	111%	122%	107%
GRC288-A	Sempra Corporate Management - Role 24	1	\$180	\$226	\$266	\$478	\$196	\$235	\$251	\$487	92%	96%	101%	98%
GRC289-A	Sempra Corporate Management - Role 25	1	\$248	\$332	\$387	\$615	\$218	\$267	\$257	\$554	89%	91%	110%	101%
GRC291-A	Sempra Corporate Management - Role 26	1	\$246	\$332	\$413	\$660	\$265	\$355	\$342	\$653	93%	94%	110%	101%
GRC293-A	Sempra Corporate Management - Role 27	1	\$212	\$265	\$248	\$488	\$188	\$240	\$240	\$491	107%	110%	101%	105%
			\$5,808	\$7,304	\$8,356	\$15,129	\$5,926	\$7,147	\$6,951	\$14,369	98%	102%	105%	104%
		47												
		94												
		50%												
Benchmark Incumbents														
Total Incumbents														
Coverage														

Clerical		Semptra Corporate Averages					Competitive Market Average					Variance - Semptra Corporate +/- Market							
2024 GRC Study Position #	Semptra Corporate Benchmark Job Title	# of Semptra Corporate FTEs	Base Salary	Total Cash	Benefits	Target Total Comp	Base Salary	Total Cash	Benefits	Target Total Comp	Base Salary %	Total Cash %	Benefits %	Target Total Comp %	Base Salary %	Total Cash %	Benefits %	Target Total Comp %	
GRC68-A	Administrative Associate	5	\$70	\$81	\$100	\$178	\$77	\$90	\$92	\$172	91%	97%	109%	104%	91%	101%	109%	104%	
GRC111-A	Executive Assistant	10	\$92	\$108	\$117	\$222	\$97	\$92	\$109	\$201	105%	115%	107%	111%	103%	118%	107%	112%	
GRC150-A	Senior Paralegal	4	\$104	\$126	\$110	\$229	\$101	\$106	\$132	\$237	103%	113%	83%	96%	100%	119%	107%	98%	
GRC178-A	Senior Legal Administrative Associate	4	\$83	\$91	\$117	\$208	\$82	\$85	\$109	\$194	113%	121%	116%	107%	113%	126%	116%	118%	
GRC204-A	Semptra Corporate Clerical - Role 1	3	\$78	\$89	\$92	\$178	\$69	\$71	\$79	\$150	206%	228%	116%	154%	89%	113%	109%	117%	
GRC268-A	Semptra Corporate Clerical - Role 2	1	\$87	\$96	\$100	\$187	\$42	\$42	\$92	\$121	95%	112%	116%	108%	101%	118%	116%	114%	
GRC272-A	Semptra Corporate Clerical - Role 3	1	\$80	\$92	\$100	\$192	\$84	\$86	\$92	\$178	101%	112%	116%	114%	89%	98%	109%	104%	
GRC276-A	Semptra Corporate Clerical - Role 4	1	\$68	\$78	\$83	\$170	\$68	\$70	\$79	\$149	106%	118%	106%	111%	106%	120%	106%	113%	
GRC286-A	Semptra Corporate Clerical - Role 5	1	\$69	\$78	\$100	\$178	\$77	\$79	\$92	\$171	106%	118%	106%	111%	106%	120%	106%	113%	
			\$731	\$821	\$919	\$1,740	\$689	\$710	\$864	\$1,574									
	Benchmark Incumbents	30																	
	Total Incumbents	39																	
	Coverage	77%																	

APPENDIX C: Competitive Summary by Average Total Compensation Dollars

Table C-1: SCG Study Summary (Excluding Corporate Center): Average Compensation Dollars (\$000s)

Employee Category	Total # of Employees (EEs)	EEs in Study	SCG				Market						
			Base Salary	Target Total Cash	Actual Total Cash	Benefits	Target Total Comp	Actual Total Comp	Target Total Cash	Actual Total Cash	Benefits	Target Total Comp	Actual Total Comp
Executive	23	6	\$310	\$466	\$556	\$774	\$1,184	\$1,214	\$671	\$590	\$608	\$1,260	\$1,279
Manager/ Supervisor	1,141	410	\$130	\$152	\$160	\$158	\$291	\$294	\$158	\$131	\$131	\$289	\$289
Professional/ Technical	2,737	1,643	\$105	\$121	\$123	\$147	\$269	\$272	\$145	\$133	\$131	\$278	\$276
Physical/ Technical	3,809	3,057	\$93	\$93	\$93	\$111	\$203	\$203	\$106	\$97	\$94	\$203	\$200
Clerical	882	513	\$78	\$78	\$79	\$106	\$190	\$190	\$90	\$85	\$79	\$175	\$170
Total	8,592												

Table C-2: SCG Study Summary (Including Corporate Center): Average Compensation Dollars (\$000s)

Employee Category	Total # of Employees (EEs)	EEs in Study	SCG				Market						
			Base Salary	Target Total Cash	Actual Total Cash	Benefits	Target Total Comp	Actual Total Comp	Target Total Cash	Actual Total Cash	Benefits	Target Total Comp	Actual Total Comp
Executive	44	16	\$374	\$603	\$766	\$725	\$1,266	\$1,380	\$640	\$560	\$565	\$1,201	\$1,205
Manager/ Supervisor	1,235	456	\$135	\$159	\$169	\$168	\$312	\$318	\$167	\$142	\$141	\$308	\$308
Professional/ Technical	2,941	1,778	\$106	\$122	\$124	\$149	\$272	\$275	\$146	\$134	\$132	\$281	\$279
Physical/ Technical	3,819	3,065	\$93	\$93	\$93	\$111	\$203	\$203	\$106	\$97	\$94	\$203	\$200
Clerical	921	543	\$78	\$79	\$79	\$106	\$191	\$191	\$91	\$85	\$80	\$176	\$171
Total	8,960												

APPENDIX D: Competitive Summary by Aggregate Total Compensation Dollars

Table D-1: SCG Study Summary (Excluding Corporate Center): Aggregate Compensation Dollars (\$000s)

Employee Category	Total # of Employees (EEs)	EEs In Study	SCG			Market						
			Target Total Cash	Actual Total Cash	Target Total Comp	Actual Total Comp	Target Total Cash	Actual Total Cash	Target Total Comp	Actual Total Comp		
Executive	23	6	\$7,124	\$10,721	\$12,794	\$4,642	\$7,104	\$3,537	\$3,649	\$4,024	\$7,561	\$7,673
Manager/ Supervisor	1,141	410	\$148,627	\$173,779	\$183,069	\$64,641	\$119,264	\$53,762	\$53,769	\$64,798	\$118,559	\$118,566
Professional/ Technical	2,737	1,643	\$285,855	\$329,629	\$335,600	\$241,931	\$441,188	\$200,653	\$215,102	\$238,261	\$451,301	\$453,362
Physical/ Technical	3,809	3,057	\$351,479	\$351,479	\$351,771	\$338,902	\$616,314	\$275,369	\$287,765	\$322,834	\$620,788	\$610,599
Clerical	882	513	\$68,418	\$69,058	\$69,189	\$54,193	\$97,333	\$38,587	\$40,740	\$46,420	\$89,872	\$87,161
Total	8,592											

Table D-2: SCG Study Summary (Including Corporate Center): Aggregate Compensation Dollars (\$000s)

Employee Category	Total # of Employees (EEs)	EEs In Study	SCG			Market						
			Target Total Cash	Actual Total Cash	Target Total Comp	Actual Total Comp	Target Total Cash	Actual Total Cash	Target Total Comp	Actual Total Comp		
Executive	44	16	\$16,454	\$26,545	\$33,692	\$11,602	\$20,263	\$8,966	\$9,032	\$10,245	\$19,211	\$19,277
Manager/ Supervisor	1,235	456	\$166,513	\$196,052	\$208,111	\$76,398	\$142,315	\$64,554	\$64,222	\$76,046	\$140,600	\$140,269
Professional/ Technical	2,941	1,778	\$310,270	\$358,137	\$364,846	\$264,540	\$482,994	\$218,896	\$235,166	\$260,308	\$493,468	\$495,474
Physical/ Technical	3,819	3,065	\$352,345	\$352,364	\$352,652	\$339,838	\$617,926	\$275,707	\$298,445	\$323,705	\$622,150	\$611,958
Clerical	921	543	\$71,519	\$72,528	\$72,777	\$57,429	\$103,453	\$41,057	\$43,309	\$49,514	\$95,534	\$92,824
Total	8,960											

APPENDIX E: Detailed Benefits Methodology

BenVal[®] Valuation Methodology

Willis Towers Watson's BenVal is a method for determining the value of benefits provided by participating companies by applying a standard set of actuarial methods and assumptions to a common employee population. BenVal results provide a quantitative evaluation of each company's benefit provisions and overall benefit program, and facilitate a comparison of these benefit values against peer companies.

The valuation methodology reflects the timing of benefits -- whether deferred or immediate:

- Retirement benefits such as pension and retiree welfare benefits are valued using projected unit credit (service prorate) methodology.
- Values for defined contribution plan benefits reflect amounts expected to be contributed for the year.
- Benefits potentially payable immediately such as death and disability benefits are valued on a term cost basis, reflecting the probabilities of the various events occurring within the year, multiplied by the value of the benefit.

Actuarial Assumptions

Economic

Discount rate		7.0%
Cash balance plan accumulation	1-year Treasury	4.4%
	5-year Treasury	5.1%
	10-year Treasury	5.3%
	30-year Treasury	5.5%
	long corporate bond	6.5%
	PPA Segment Rate 1	5.3%
	PPA Segment Rate 2	6.6%
	PPA Segment Rate 3	7.1%

Compensation increase	4.0%
Wage index (SSWB)	3.5%
Inflation (CPI)	2.5%
Health care cost trend (for postretirement medical)	6.5% graded to 5% over 5 years

Demographic

Retirement: Incidence varies by the age at which retirement benefits are available on an unreduced basis; illustrative rates are shown below:

Age at retirement	Age for unreduced benefit			
	65	62	60	55
50	2%	2%	2%	2%
55	4%	4%	4%	15%
60	10%	10%	15%	15%
62	20%	30%	30%	30%
65	100%	100%	100%	100%

Example: For a plan that provides an unreduced benefit at age 62, 30% of employees are expected to retire upon reaching that age.

Turnover: Illustrative rates are shown below:

Age	Rate
25	13.2%
35	8.1%
45	5.2%
55	2.2%
56+	0%

Mortality: RP 2000 table (reflecting projected mortality improvements through 2012), applied on a sex-distinct basis; illustrative rates are shown below:

Age	Deaths per 10,000 lives	
	Male	Female
25	3	2
35	7	4
45	13	10
55	32	22
65	79	60
75	207	173

Disablement (long-term disability): 1987 Commissioner’s Group Disability Table, with six month elimination period; adjusted where more restrictive long-term disability requirements apply

Termination of disability: 1987 Commissioner’s Group Disability Table (adjusted +11% to remove insurer margin)

Disabled mortality: PBGC mortality for disabled participants

Morbidity (short-term (STD) disability): developed based on (1) large company experience, (2) Society of Actuaries STD experience data, (3) 1987 Commissioner's Disability Table

Percentage married: 65%

Medical/dental coverage: Baseline active and retiree level elections.

Active employees

Coverage level	% electing
Single	37%
Employee + 1	23%
Employee + family	28%
Opt out	12%

Retirees

Coverage level	% electing
Retiree only	48%
Retiree + spouse	52%

Plan-Specific Methodology

Defined Benefit Plans

The present value of the annual benefit accrual is developed using the projected unit credit (service prorate) methodology. Benefits are allocated evenly over an employee's entire working history, reflecting projected pay and the plan's provisions for normal or early retirement (including any early retirement supplements), vesting, disability, pre- or postretirement death (where benefits are subsidized), and refund of employee contributions.

Plan values are indexed based on the employer's stated policy. In addition, breakpoints in step-rate formulas at levels based on the Social Security Taxable Wage Base are assumed to increase with the wage index.

For cash balance plans, the assumed rate of interest credited on accumulated account balances is set to reflect the plan provisions.

Defined Contribution Plans

Included in this category are money purchase plans, profit-sharing plans and any type of savings plan (thrift or stock purchase). Plan values are determined as an estimate of current year contributions.

For savings plans, expected participation and contribution levels are determined based on the employee's total pay and the level of matching contributions. The table differentiates, for example, between the total value of a profit sharing plan with an average annual contribution of 9% of pay and a savings plan which allows the employee to contribute 6% of pay with a company match of 50% of matched employee contributions. It is expected that even for the most generous matched plans, some percentage of employees will not elect to join the savings plan or contribute the full matched amount.

The participation rate for Savings Plans is dependent on the level of match and the total pay of the participant. It is determined as the product of Table A and Table B.

Table A
Assumed Participation Rates for Savings Plans
(other than stock purchase plans)

match	up to 8% of pay	over 8% of pay
none	40%	0%
1% - 24%	50%	25%
25% - 49%	60%	30%
50% - 74%	70%	35%
75% - 99%	80%	40%
100% and over	90%	45%

The above table applies to Total Pay of \$60,000 to \$89,999.

The following factors apply based on Total Pay:

Table B

Total Pay	Factor
<\$40,000	0.6
\$40,000 - \$59,999	0.8
\$60,000 - \$89,999	1.0
\$90,000 - \$119,999	1.2 (not more than 90%)
\$120,000 - \$159,999	1.4 (not more than 100%)
\$160,000+	100% participation (except at no match, which remains 0% for deferrals above 8%)

For example, a savings plan that matches 50% up to 6% of pay for an employee earning \$60,000 would have the following result:

$$\text{Employee Contribution} = (\$60,000 \times .06 \times .70) + (\$60,000 \times .02 \times .40) = \$3,000$$

$$\text{Employer Contribution} = (\$60,000 \times .06 \times .50 \times .70) = \$1,260$$

The same employee earning \$90,000 would have the following result:

$$\begin{aligned} \text{Employee Contribution} &= (\$90,000 \times .06 \times .84) + (\$90,000 \times .02 \times .48) = \$5,400 \\ \text{Employer Contribution} &= (\$90,000 \times .06 \times .50 \times .84) = \$2,268 \end{aligned}$$

The assumed value of a stock purchase plan is determined by the purchase period, the level of price discount and the assumed participation rates – see below.

Assumed Participation Rates for Stock Purchase Plans

Combined discount/option value	Up to 8% of pay	Over 8% of pay
none	0%	0%
1% - 24%	35%	17.5%
25% - 29%	38%	19%
30% - 39%	42%	21%
40% - 49%	46%	23%
50% and over	50%	25%

Note: The assumed subsidy reflects the discount applied to the stock price along with the value of the fixed price option determined based on the Black Scholes method. (For a typical plan, the option value is generally in the range of 10% - 15%.)

For profit sharing plans and ESOPs, assumed contribution levels reflect the average of the past five years' actual contributions to the plan or the company's projected future contributions (if provided).

Death Benefit Plans

Values of the following benefits are calculated: pre-retirement group life, employer subsidized accidental death and dismemberment, dependent's life insurance and postretirement group life. Insurance coverage provided under a Group Universal Life Plan (GULP) is also included.

The level of optional insurance elected is determined by a formula that reflects the level of contributions required along with the amount of basic company-provided coverage and the employee's salary, bonus if applicable and marital status.

Life insurance coverage continuing after retirement is valued on a projected unit credit basis. Retired employees are assumed to cease election of GULP coverage at age 65. Flat dollar death benefits are assumed to remain constant.

Occupational coverage is not valued, due to its assumed negligible value.

Disability Plans

Short-term and long-term disability benefits are valued. Short-term disability (STD) benefits include sick pay, salary continuance, intermittent and extended coverage, and sickness and accident policies.

Long-term disability values reflect the level and duration of benefits, the plan's definition of disability, definition of pay, and the plan's benefit integration provisions (e.g., coordination with Social Security or pension benefits).

Differentiation is made between plans with varying definitions of disablement. When more than one option for STD or LTD coverage is available to employees, the highest enrolled option is valued.

Medical and Dental Plans

Where multiple plans or options are available, it is assumed that all employees will elect the most prevalent choice as reported by the plan sponsor, i.e., the plan with the highest enrollment. Medical benefit values reflect such factors as: type of plan, deductibles and coinsurance, stop loss provisions, type and level of benefits provided, benefit limits, and the level of required employee contributions.

The value for prescription drug coverage is reflected in the health care plan value even if covered under a separate plan. Continuation of medical coverage is valued for survivors and disabled employees.

Separate values are calculated for active employee coverage (term cost) and for postretirement coverage (projected unit credit service cost). The value for postretirement coverage reflects the plan's coordination with Medicare benefits at age 65.

Values for HMOs are adjusted by a factor of 0.98 to reflect restrictions on provider choice. PPO, POS, CDHP and comprehensive plan values are not adjusted. For CDHPs, the amount provided by the employer as an HRA or HSA contribution is added to the total value of the plan. The model assumes 100 percent utilization of the account during the year. Out-of-network benefits are not reflected in the BenVal values.

Medical benefits continuing after retirement are valued on a projected unit credit cost basis.

The following table illustrates the assumed participation rates for medical and dental plans – which are based on the level of required employee contributions. These participation rates represent additional opt- outs based on value of employee contributions and are in addition to the baseline 12% opt-out rate listed on page 5 for actives.

Assumed Participation for Medical and Dental Plans

Contributions as % of plan value	Active	Retiree	Retiree – post-65
0%	100%	100%	100%
20%	98%	99%	95%
40%	96%	98%	90%
60%	94%	97%	80%
80%	92%	96%	65%
100%+	90%	95%	50%

Vacation and Holiday Plans

The values for vacation and holiday benefits reflect the employer’s schedule of benefits, the employee’s earnings level and expected utilization. Less than full utilization of vacation days is assumed in some cases, particularly for high paid/long service employees who are expected to forfeit a portion of vacation days each year – unless the employer provides pay for unused vacation days.

The values for PTO plans reflect the permitted use of PTO days and the design of the employer’s STD plan and holiday provisions, in addition to the aspects reflected for vacation and holiday benefits. If PTO days can be used for illness, the allocation to STD is determined based on the elimination period before subsequent STD/sick pay benefits are payable, to a maximum of the average annual absence day usage.

If PTO days can be used for personal days, personal absence or holidays, then there is an allocation to holidays. The holiday allocation amount is 10 days minus the number of specified employer scheduled plus specified employee scheduled holidays. If the total scheduled holidays equals or

APPENDIX F: Project Team Meeting Notes

General Meeting Information

CATEGORY	DESCRIPTION		
Meeting	2024 GRC Kick off Meeting		
1.11 Att end ees	<table border="0"> <tr> <td style="vertical-align: top;"> Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME) Siobhan Murillo (Case Manager) </td> <td style="vertical-align: top;"> Willis Towers Watson Catherine Hartmann (Compensation) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Yannick Gagne (Retirement) Ross Cunningham (Compensation) </td> </tr> </table>	Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME) Siobhan Murillo (Case Manager)	Willis Towers Watson Catherine Hartmann (Compensation) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Yannick Gagne (Retirement) Ross Cunningham (Compensation)
Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME) Siobhan Murillo (Case Manager)	Willis Towers Watson Catherine Hartmann (Compensation) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Yannick Gagne (Retirement) Ross Cunningham (Compensation)		
1.12 Wh en	Tuesday, September 28, 2021		
Timing	1:00 - 2:00pm PST		
Location	Virtual – Microsoft Teams		

Meeting Agenda

TOPIC	DISCUSSION POINT(S)	ACTION ITEMS
1. Introductions	<ul style="list-style-type: none"> • Kick-off message • Sempra Team roles and responsibilities • Willis Towers Watson roles and responsibilities 	<ul style="list-style-type: none"> • Eric to provide phone numbers for the Sempra team • Add Laura Earl to team listing – Sempra's attorney for the GRC
2. Project Objectives and Scope	<ul style="list-style-type: none"> • Identifying objectives and scope, determining if anything has changed since the last GRC • Previous years were around 60% coverage of employees, scope states 50% but will remain consistent with previous years • LTIP participation is limited to certain employee categories 	<ul style="list-style-type: none"> • LTIP confirmed for inclusion in the study
3. Communication Protocols	<ul style="list-style-type: none"> • Identifying primary contacts who need to be included on all email chains <ul style="list-style-type: none"> ○ Debbie/Eric (Sempra) and Andrew/Lauren (WTW) for all communications • Determining preferred method of communication and virtual meeting platform • Discussed whether Sempra would set up a separate email account for ease of data filing • Discussion of DataLink for file transfer 	<ul style="list-style-type: none"> ▪ WTW to create and send link to the DataLink secure site once SOW is signed ▪ Teams is the preferred method for virtual meetings ▪ No GRC Inbox will be set-up for the study
4. Project Plan	<ul style="list-style-type: none"> ▪ Sharing the project plan and overall timeline ▪ Identification of key dates where can we identify potential delays due to business operations or holiday interruptions ▪ Request for a limit of 3 hours for review sessions rather than full day meetings 	<ul style="list-style-type: none"> ▪ Lauren and Eric will coordinate to go ahead and get meetings scheduled
5. Benchmark Job Selection	<ul style="list-style-type: none"> ▪ Reviewing methodology from the last GRC in terms of the number of benchmark jobs, how they are selected and a visual output example – keep methodology consistent with previous rate case 	<ul style="list-style-type: none"> ▪ Sempra to send revenue and headcount once it is finalized in the next few weeks

TOPIC	DISCUSSION POINT(S)	ACTION ITEMS
	<ul style="list-style-type: none"> ▪ Sempra’s rate case is slightly different for SoCal and SDG&E (inclusive of corporate center) 	
<p>6. Total Compensation Values</p>	<ul style="list-style-type: none"> ▪ Reviewing the compensation elements to be included in the total compensation analysis – none to be added ▪ Graphical walkthrough of how the data is analyzed and presented 	
<p>7. Data Collection Needs</p>	<ul style="list-style-type: none"> ▪ Employee data is to be provided as of October 1st 2021 ▪ Salary data will be as of October 1st 2021 ▪ Bonus data will be plan 2020, paid in 2021 ▪ Bonus payouts have historically been very stable from Sempra’s perspective ▪ There will not be a need for a data refresh before the final report 	<ul style="list-style-type: none"> ▪ WTW to complete NDAs for third party surveys and provide to Sempra ▪ Sempra to connect WTW with the Third Party Vendors to assist in the acquisition of the survey data ▪ WTW to provide a data collection template to Sempra for completion
<p>8. Cash Compensation Methodology <i>(Matching and Geographic Differentials)</i></p>	<ul style="list-style-type: none"> ▪ Reviewing matching methodology from previous GRCs – keep consistent ▪ Reviewing the geographic differential approach used in previous years 	<ul style="list-style-type: none"> ▪ No major demographic changes based on the primary 7 locations, Sempra to take offline and confirm ▪ Sempra to provide updated ‘work location’ for employee population
<p>9. GRC Data Sources</p>	<ul style="list-style-type: none"> ▪ The latest EAPDIS has been discontinued and was the primary (if not only) data point for many benchmark locations; therefore 2019 EAPDIS will be used ▪ Historically, Mercer SIRS was used for benchmark roles. These will be converted to Mercer MBD moving forward ▪ Methodology on how data aging is reviewed based on WorldatWork guidelines for all surveys and data sources used ▪ 2016 survey data will not be used – too dated 	
<p>10. Next Steps</p>	<ul style="list-style-type: none"> ▪ 7 action items are listed in the report with the due dates ranging from today to October 20th 	

BI-WEEKLY STATUS UPDATE: October 4 – October 15, 2021

Weekly Team Objectives	Comments on Current Status	Status
SEMPRA Data	<ul style="list-style-type: none"> • WTW provided data request to Sempra last week – Sempra to provide data by October 15th 	IN PROCESS
Third Party Survey Vendor NDAs	<ul style="list-style-type: none"> • Sempra and WTW are coordinating to receive signed NDAs from third-party survey vendors 	IN PROCESS
Benefits Peer Participants	<ul style="list-style-type: none"> • WTW and Sempra met to review the peer group lists on 10/11 • Final peer group list will be sent to Sempra by October 18th 	COMPLETE
Meeting Scheduling	<ul style="list-style-type: none"> • WTW and Sempra mutually decided on the following dates for the following meetings: <ul style="list-style-type: none"> ○ Benchmark Job List Review Meeting – Wednesday, November 3rd, 10:30am -12:30pm, virtual meeting ○ Bi-weekly check-in calls scheduled on 10/20 and 11/3 	COMPLETE

Issue/ Decision	Description	Status
Third Party Survey Data	<ul style="list-style-type: none"> • Sempra team to target sending WTW the third-party survey vendor data by Friday, October 15th 	IN PROCESS

Key Accomplishments in the past week	Key Objectives for the next week
<ul style="list-style-type: none"> • WTW setup secure file exchange site (DataLink) and sent to Sempra • WTW provided NDAs to Sempra to send to their vendor contacts • Sempra sent NDAs to their contacts at the survey vendor • WTW and Sempra reviewed the peer group list together – October 11th • Sempra is working to finalize and send the information from the data request list to WTW 	<ul style="list-style-type: none"> • WTW to review data received from Sempra and incorporate into the benchmark job list • Data will be used to run role profile demographics – age, gender and years of service • WTW to get surveys loaded into Compensation Software tool for the market pricing activity

BI-WEEKLY STATUS UPDATE: October 18 – October 29, 2021

CATEGORY	DESCRIPTION		
Meeting	Sempra Bi-Weekly Check-in		
1.13 Attendees	<table border="0"> <tr> <td>Sempra Steve Barcas Eric Bayona Debbie Robinson</td> <td>Willis Towers Watson Catherine Hartmann (PMO) Andrew Neidinger (PMO) Yannick Gagne (Retirement) Ross Cunningham (Compensation)</td> </tr> </table>	Sempra Steve Barcas Eric Bayona Debbie Robinson	Willis Towers Watson Catherine Hartmann (PMO) Andrew Neidinger (PMO) Yannick Gagne (Retirement) Ross Cunningham (Compensation)
Sempra Steve Barcas Eric Bayona Debbie Robinson	Willis Towers Watson Catherine Hartmann (PMO) Andrew Neidinger (PMO) Yannick Gagne (Retirement) Ross Cunningham (Compensation)		
1.14 When	Wednesday, October 20 th , 2021		
Timing	1:30 - 2:00pm		
Location	Virtual – Microsoft Teams		

Meeting Agenda

TOPIC	DISCUSSION POINT(S)	ACTION ITEMS
11. Data Requests	<ul style="list-style-type: none"> WTW has received all files related to initial data request WTW has begun initial review of the data and is identifying any additional data required The team determined that LTI would need to be included to completeness of the review acknowledging that below the executive level that market data would be lower in eligibility 	<ul style="list-style-type: none"> Sempra to follow up with EAPDIS for data availability and coverage
12. NDAs	<ul style="list-style-type: none"> Progress is tracking well in terms of receiving and signing NDAs for third party vendor access 	<ul style="list-style-type: none"> WTW to create a tracker for the full list of NDAs to determine progress
13. Survey Data	<ul style="list-style-type: none"> The team discussed potential difficulties in procuring EAPDIS data 	<ul style="list-style-type: none"> Sempra to follow up with EAPDIS for data availability and coverage
14. Final Thoughts	<ul style="list-style-type: none"> The teams are currently on-time in terms of the overall project timeline Action Items 1 – 3 will be the focus in order to finalize benchmark selection within the next week 	<ul style="list-style-type: none"> N/A

BI-WEEKLY STATUS UPDATE: November 1 – November 12, 2021

CATEGORY	DESCRIPTION		
Meeting	2024 GRC Benchmark Job Review Meeting		
1.15 Att end ees	<table border="0"> <tr> <td style="vertical-align: top;"> Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME) </td> <td style="vertical-align: top;"> Willis Towers Watson Catherine Hartmann (Advisor) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Ross Cunningham (Compensation) </td> </tr> </table>	Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME)	Willis Towers Watson Catherine Hartmann (Advisor) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Ross Cunningham (Compensation)
Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME)	Willis Towers Watson Catherine Hartmann (Advisor) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Ross Cunningham (Compensation)		
1.16 Wh en	Wednesday, November 3, 2021		
Timing	10:30am - 12:30pm PST		
Location	Virtual – Microsoft Teams		

Meeting Agenda

TOPIC	DISCUSSION POINT(S)	ACTION ITEMS
15. Introductions	<ul style="list-style-type: none"> Kick-off message 	
16. Benchmark Jobs	<ul style="list-style-type: none"> Initial proposed list has been made based on: <ul style="list-style-type: none"> Leverage of jobs from last GRC Review of market matches from MarketPay to understand similar work Coverage of large incumbent counts to cover broad population Inclusion of a cross representation of job families, employee categories and entities Proposed list at 60%+ of current employees across Sempra 	<ul style="list-style-type: none"> Alignment of proposed jobs with other existing jobs that are performing the same work will occur and be finalized by EOD 11/10/2021
17. Excel Sheet/ Benchmark Job Selection File	<ul style="list-style-type: none"> Kept similar benchmark roles whenever possible for consistency Aim for aligned with previous representation across entity and category, where possible Last time total coverage was 66% - working to achieve a similar percentage – currently at 64% Collapse and add new job codes as necessary 	<ul style="list-style-type: none"> Sempra to review and provide guidance regarding jobs that WTW has recommended to be collapsed into the same GRC job
18. Next Steps	<ul style="list-style-type: none"> Finalization of the GRC Benchmark Job list inclusive of additions and collapse opportunities 	<ul style="list-style-type: none"> WTW will finalize and send workbook to Sempra team by EOD 11/4/2021 Sempra will provide guidance by EOD 11/8/2021

GENERAL MEETING NOTES

CATEGORY	DESCRIPTION		
Meeting	2024 GRC Meeting Touchpoint		
1.17 Att end ees	<table border="0"> <tr> <td style="vertical-align: top;"> Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME) </td> <td style="vertical-align: top;"> Willis Towers Watson Catherine Hartmann (Compensation) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Ross Cunningham (Compensation) </td> </tr> </table>	Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME)	Willis Towers Watson Catherine Hartmann (Compensation) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Ross Cunningham (Compensation)
Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME)	Willis Towers Watson Catherine Hartmann (Compensation) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Ross Cunningham (Compensation)		
1.18 Wh en	Friday, January 14, 2022		
Timing	12:00 - 1:00pm PST		
Location	Virtual – Microsoft Teams		

Meeting Agenda

TOPIC	DISCUSSION POINT(S)	ACTION ITEMS
19. Draft Reports Review	<ul style="list-style-type: none"> ORA (now called CAL-PA) again declined to participate and were not involved with the study Confirming the members of the project team Additional information for Short-Term Incentive payouts to be included as footnotes Confirming employee population as of date (October 2021) Update the language of the testimony for correct witness Salary budget planning to be reviewed considering forecasted increases to salary based on talent & labour shortage 	<ul style="list-style-type: none"> Keep the language about CAL-PA in the report Eric will provide WTW the list of people to be included in the members of the project team Sempra to provide witness name for testimony
20. Draft Compensation Results Discussion	<ul style="list-style-type: none"> In depth discussion on how Sempra compares with the market based on preliminary results without benefits The team broke down how different employee segments pay compares against market data with historical 2017 data as a comparison Job categories were noted to be increasing compensation faster or slower than the market 	<ul style="list-style-type: none"> WTW to send Sempra job by job results for offline inspection and analysis (Excel and PDF) Meetings to be scheduled to go through data results in finer detail (ideally next week)
21. Geographic Differential	<ul style="list-style-type: none"> Geographic differential was discussed in comparison to key competitors in the region Noted that the current geographic differential applied is slightly below the market data for this draft report, final geographic differential TBD 	<ul style="list-style-type: none"> WTW to provide differential data from other rate cases for reference
22. Long-Term Incentives	<ul style="list-style-type: none"> Sempra has historically sought recovery for LTI, just never has received anything Management is looking what is being included in the rate case and may need to cut items, if so, LTI may be removed 	<ul style="list-style-type: none"> Keep as an open action item until confirmed whether to include recovery for LTI

General Meeting Information

CATEGORY	DESCRIPTION
Meeting	GRC Report Review
1.19 Att end ees	<p>Sempra Debbie Robinson</p> <p>Willis Towers Watson Catherine Hartmann (PMO) Andrew Neidinger (PMO) Ross Cunningham (Compensation)</p>
1.20 Wh en	Monday, April 18, 2022
Timing	1:00 - 2:00pm EST
Location	Virtual – Microsoft Teams

Meeting Agenda

TOPIC	DISCUSSION POINT(S)	ACTION ITEMS
23. General Report Edits	<ul style="list-style-type: none"> “Add to methodology section: Comment stating that data is subject to survey availability and fluctuations in market volatility (inflation, talent supply issues, post-pandemic influencers on pay competitiveness). Data generally tracks these trends, but should acknowledge that the surveys trails the current market conditions” Statement to note that this report represents a point in time and that the market is subject to changes over time 	<ul style="list-style-type: none"> Notes/comments to be added into the draft report based on discussion
24. Trends	<ul style="list-style-type: none"> Effect of the talent market expanding to country-wide rather than just regional relevance based on 	<ul style="list-style-type: none"> Monitor trends for future GRC Cases for changes in methodology or assumptions
25. Recovery for Executives	<ul style="list-style-type: none"> Not asking for recovery for any of the Sempra NEOs 	<ul style="list-style-type: none"> N/A
26. Job Matching Process / Methodology	<ul style="list-style-type: none"> Mercer SIRS was replaced with Mercer MBD for this GRC In this GRC, where there are less than 4 employees, a generic title will be given to the role(s); in order to protect employees’ privacy and data in low incumbent roles 	<ul style="list-style-type: none"> N/A
27. Components of Total Compensation	<ul style="list-style-type: none"> Add a note to this section to discuss that long-term incentives were not included or sought recovery for 	<ul style="list-style-type: none"> Notes/comments to be added into the draft report based on
28. Aging Factor	<ul style="list-style-type: none"> Commentary to be added to clarify what was used at the time of analysis vs. forward looking data Companies may be looking to do a mid-year inflation adjustment to keep up with changing market conditions, which is much different than previous GRCs 	<ul style="list-style-type: none"> N/A

APPENDIX G: Glossary of Terms

Average

The sum of all values of a data set divided by the number of values in that set. Equivalent to the mean.

Base Pay

The fixed compensation paid (hourly, weekly, monthly, or annual) to an employee for performing specific job responsibilities. Usually, these amounts are guaranteed.

Benchmark Job

A job that is commonly found and defined, used to make pay comparisons, either within the organization or to comparable jobs outside the organization. Pay data for these jobs are readily available in published surveys.

Black-Scholes Model

A mathematical model originally developed by Fisher Black and Myron Scholes to value stock options traded on public markets. It estimates the theoretical price an individual would pay for a traded option and considers stock price on grant date, option exercise price, number of years until exercise, dividend yield, risk free rate of return, and stock price volatility.

Career Level

A series of defined levels within a job family where the nature of the work is similar (e.g., accounting, engineering). The levels represent the organization's requirements for increased skill, knowledge and responsibility as the employee moves through a career.

Collective Bargaining Agreements

Agreements between employee groups and employers detailing work conditions including working hours, vacation and holiday entitlements, termination of service provisions, and sometimes benefit entitlements. These agreements may be specific to one company or industry or apply nationally.

Defined Benefit (DB) Pension Plan

Defined by the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code (IRC) as any retirement plan that provides for future income and is not an individual account plan. It is a pension plan that specifies the benefits, or the methods of determining the benefits, but not the level or rate of contribution. Contributions are determined actuarially on the basis of the benefits expected to become payable.

Defined Contribution (DC) Pension Plan

Defined by the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code (IRC) as a plan that provides for future income from an individual account for each participant with benefits based solely on (1) the amount contributed to the participant's account plus (2) any income, expenses, gains and losses, and forfeitures of accounts of other participants that may be allocated to the participant's account. The benefit amount to be received by the participant at retirement is unknown until retirement.

Exempt Employees

Employees who are exempt from the Fair Labor Standards Act of 1938 (FLSA) minimum wage and overtime provisions due to the type of duties performed. Includes executives, administrative employees, professional employees, and those engaged in outside sales as defined by the FLSA.

Fair Labor Standards Act of 1938 (FLSA)

A federal law governing minimum wage, overtime pay, child labor, and record-keeping requirements.

Incumbent

A person occupying and performing a job.

Long-Term Disability (LTD)

A form of long-term income protection that provides for some continuation of income in the event of disability. Definitions of disability become increasingly narrow in LTD plans (e.g., disabled from engaging in one's own occupation or from any occupation).

Long-Term Incentive

Any incentive plan that requires sustained performance of the firm for a period longer than one fiscal year for maximum benefit to the employee. Some plans are based on capital shares (i.e., stock) of the organization and may require investment by the employee (i.e., Employee Stock Purchase Plan), while others are based on financial performance (i.e., profit sharing cash plans).

Mean

A simple arithmetic average obtained by adding a set of numbers and then dividing the sum by the number of items in the set.

Nonexempt Employees

Employees who are not exempt from the minimum wage and overtime pay provisions of the Fair Labor Standards Act of 1938 (FLSA), for example, employees in clerical jobs.

Paid Time Off (PTO)

Refers to vacation, holidays, sick leave, lunch periods, and other miscellaneous leave for which an employee is compensated.

Performance Share/Performance Unit/Cash Awards

A stock (or stock unit) grant/award plan in which the payout is contingent upon achievement of certain predetermined external or internal performance goals during a specified period (e.g., three to five years) before the recipient has rights to the stock. The employee receiving the shares pays ordinary income tax on the value of the award at the time of earning it.

Profit Sharing Plan

An employee benefit plan established and maintained by an employer whereby the employees receive a share of the profits of the business. The plan normally includes a predetermined and defined formula for allocating profit shares among participants, and for distributing funds accumulated under the plan. However, some plans are discretionary. Funds may be distributed in cash, deferred as a qualified retirement program or distributed in a cash/deferred combination.

Restricted Stock

Stock that is given (or sold at a discount) to an employee, who is restricted from selling or transferring it for a specified time period (usually three to five years). The executive receives dividends, but must forfeit the stock if he/she terminates employment before the restriction period ends. If the employee remains in the employ of the company through the restricted period, the shares vest, irrespective of employee or company performance.

Salary

Compensation paid by the week, month or year rather than hourly. A salary is usually a guaranteed amount that is not reduced for time not worked.

Shift Differential

Extra pay allowance made to employees who work on a shift other than a regular day shift (e.g., 9 a.m. to 5 p.m., Monday through Friday) if the shift is thought to represent a hardship, or if competitive organizations provide a similar premium. Shift differentials usually are expressed as a percentage or in cents per hour.

Short-Term Disability (STD)

A benefits plan designed to provide income during absences due to non-occupational-related illness or injury, when the employee is expected to return to work within a specified time, usually within six months. Usually coordinated or integrated with sick leave at the beginning and with long-term disability (LTD) at the end of STD.

Short-Term Incentive

Usually a lump-sum payment (cash) made once a year in addition to an employee's normal salary or wage for a fiscal or calendar year. Generally based on predetermined performance criteria or standards.

Spot Bonus

A one-time discretionary bonus given to key contributors. Spot bonuses are performance related, not for length of service or equity.

Stock Option

A right to purchase company shares at a specified price during a specified period of time.

Third-Party Survey

For purposes of this study, this term refers to all other survey sources used in the study other than Willis Towers Watson's surveys, such as the EAPDIS Energy Technical Craft Clerical Survey.

Total Cash Compensation

Total annual cash compensation (base salary plus annual/short-term incentives).

Target Total Cash Compensation

Target total annual cash compensation (base salary plus target annual/short-term incentives).

Total Direct Compensation

Total cash compensation plus the annualized expected value of long-term incentives.

Target Total Direct Compensation

Target total cash compensation plus the annualized expected value of long-term incentives.

Total Compensation

The sum of all elements of compensation provided by an employer to an employee. For this study, the total compensation was defined to include base salary, annual/short-term incentives, annualized expected value of long-term incentives, and the value of employee benefits.

Target Total Compensation

The sum of all elements of compensation provided by an employer to an employee. For this study, the target total compensation was defined to include base salary, target annual/short-term incentives, annualized expected value of long-term incentives, and the value of employee benefits.

Vesting

A term typically used in conjunction with a pension or stock plan. For a stock option, vesting refers to the point in time when stock options or stock appreciation rights become exercisable or when a pension benefit becomes a non-forfeitable benefit.

Note: Selected definitions included in this glossary were obtained from WorldatWork's Glossary of Compensation & Benefits Terms.

APPENDIX C

Total Compensation Study – SDG&E

2024 General Rate Case Compensation Study

San Diego Gas & Electric



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Introduction

Willis Towers Watson was selected by Sempra on behalf of San Diego Gas & Electric, to conduct a total compensation study (“study”) of selected representative jobs at San Diego Gas & Electric (SDGE) for the purpose of assessing the competitiveness of SDGE’s total compensation. The study was conducted as part of SDGE’s 2024 General Rate Case (GRC) filing. The California Public Advocates Office (Cal-PA) has participated in prior general rate cases and was invited to participate in the 2024 General Rate Case as well. However, Cal-PA declined to participate in the study, and was therefore were not involved in the study.

The approach for conducting the study and reporting the results involved representatives from Sempra and Willis Towers Watson working together as a project team. Project Team decisions concerning methodology, the rationale for making these decisions, and various points of view are referenced in this report and in the Project Team meeting notes (Appendix F).

Members of the Project Team included:

- Debbie Robinson, Sempra, Director - Compensation and Payroll
- Siobhan Murillo, Sempra, Regulatory Case Manager
- Eric Bayona, Sempra, Compensation Manager
- John Hutsler, Sempra, Senior Compensation Operations Advisor
- Steven Barcas, Sempra, Compensation Manager
- John Cassady, Willis Towers Watson, Senior Consultant, H&B
- Yannick Gagne, Willis Towers Watson, Senior Consultant, Retirement
- Catherine Hartmann, Willis Towers Watson, Senior Consultant, Talent and Rewards
- Andrew Neidinger, Willis Towers Watson, Consultant, Talent and Rewards
- Ross Cunningham, Willis Towers Watson, Senior Analyst, Talent and Rewards
- John Goudelias, Willis Towers Watson, Manager, BDS-US
- Rachelle Green, Willis Towers Watson, Research Consultant, BDS-US

The results of the study and background on the process, methodology, assumptions, and information used to conduct this study are included in this report.

Scope of Study

This study evaluates the competitiveness of total compensation provided by SDGE to its employees based on a selection of SDGE jobs (“benchmark jobs”). Benchmark jobs are those positions that are common across comparable organizations and for which total compensation data are available from published surveys. The study covers 280 benchmark jobs at SDGE representing 3,062 SDGE employees (64.3% of 4,760 total SDGE employees¹) as of October 2021. Inclusive of Corporate Center, the study covers 8,960 employees². The employee categories represented by the benchmark jobs selected by SDGE and Willis Towers Watson are:

- Executive
- Manager/Supervisor
- Professional/Technical
- Physical/Technical
- Clerical

Market total compensation is defined as total cash compensation (base salary and short-term incentives, plus the value of employee benefits). The methodology examines each of the elements of total direct compensation and benefits separately, and then combines the values to obtain total compensation. The total compensation valuations and comparisons in the study were based on the following components of total compensation:

- Actual and target total direct compensation
 - Base salary
 - Actual short-term incentives (actual amounts for 2020 performance paid in 2021) and target awards
- Employee benefits
 - Defined benefit pension and defined contribution³ retirement plans
 - Disability plans
 - Medical plans (active and retiree)
 - Dental plans (active and retiree)
 - Life insurance (active and retiree group life and active accidental death and dismemberment)

To determine competitive standing, total compensation levels for SDGE benchmark jobs were compared to total compensation levels for similar positions at comparable employers. A group of utility industry and general industry companies was selected as comparable employers (“peer companies”) for benefits analyses. See page 22 for the list of the peer companies used in the study.

Willis Towers Watson has also noted that post-pandemic survey data indicates that the majority of employees want to work remotely, either most of the time or via hybrid arrangements. The expansion of remote work options for California-based employees is broadening the talent market Sempra and other organizations compete with. Additionally, it is opening the possibility for remote talent to move out of state to areas with lower housing costs, gas prices, and goods and service expenses.⁴

¹ Excludes part-time employees, and temporary employees such as apprentices and interns.

² Includes 67% of Corporate and all SDGE employees as of October 2021.

⁴ Global Benefits Attitudes Survey based on data from 9,658 U.S. employees from large and midsize private employers conducted December 2021/January 2022.

Overview of Study Results

Willis Towers Watson concludes that SDGE's target total compensation level for all SDGE jobs, including Corporate Center, is estimated to be 1.9% above the average (mean) of the competitive market. SDGE's actual total compensation for all SDGE jobs, including Corporate Center is estimated to be 3.4% above the average (mean) of the competitive market.

A portion of the results for Corporate Center jobs that serve SDGE has been distributed to it for study purposes and are included in Table 1A.

The methodology used to distribute Sempra Corporate Center jobs was based on the aggregate 2021 Operation and Maintenance expense from all the various Corporate Center functions (i.e., Human Resources, External Affairs, Finance, and Legal) based on the allocation process as described in the testimony of Derick Cooper. The distribution factor included labor and non-labor expenses (including those parent company costs that are not distributable). The expense factors used to distribute Sempra Corporate Center results were: SDGE (26.0%) and SDG&E (23.8%).

The study covers 62.2% of Sempra Corporate Center's employee population. Based on the factors described above, the SDGE study results shown in Table 1A include 26% of the Sempra Corporate Center employees, payroll, and percentage relationship to market for each element of compensation. The study results are presented in Table 1A on the next page. The table shows SDGE's competitive standing for each element of total compensation.

Table 1A: SDGE (Including Corporate Center¹) versus Market — Competitive Summary

Employee Category	Benchmark Jobs	Total # of Employees (EEs) ²	EEs in Study	Target Total Cash (\$000s)	Target Total Cash Weighting	Variance Benchmark Jobs vs Competitive Market Average					
						Base Salary	Target Total Cash ³	Actual Total Cash ³	Benefits	Target Total Comp ⁴	Actual Total Comp ⁴
Executive	15	37	16	\$8,639	2.2%	-7.3%	4.5%	30.4%	9.0%	6.8%	18.9%
Manager/Supervisor	78	791	316	\$56,185	7.2%	1.7%	6.0%	11.5%	-0.8%	2.5%	5.1%
Professional/Technical	193	2,319	1,490	\$187,447	25.8%	-8.2%	-1.4%	0.9%	3.1%	0.9%	2.0%
Physical/Technical	46	1,476	1,095	\$115,939	21.5%	9.4%	-1.6%	4.8%	11.6%	4.9%	8.3%
Clerical	30	505	376	\$27,430	6.4%	-5.4%	-1.3%	0.0%	9.9%	4.4%	5.1%
Total⁵		5,128	3,293	\$395,640	63.1%	-0.5%	-0.3%	2.7%	4.1%	1.9%	3.4%

¹Includes 62.2% of total Corporate Center employees, actual and target compensation dollars and results, based on a formula related to Corporate Center operation and maintenance expense

²SDGE's population, including distribution of Corporate Center employees as October 2021

³Actual total cash reflects base pay plus short-term (annual) incentives, target total cash reflects base pay plus target short-term incentive opportunity

⁴Actual total compensation is defined as actual total cash plus benefits; target total compensation is defined as target total cash plus benefits

⁵Results weighted by SDGE and allocated Corporate Center target total cash compensation for all jobs, both benchmark and non-benchmark

Competitive positioning by employee category for SDGE including Corporate Center (see Table 1A) are as follows:

1.1 Executive

Target total compensation for the Executive jobs is 6.8% above the average of the competitive market.

1.2 Manager/Supervisor

Target total compensation for the Manager/Supervisor jobs is 2.5% above the average of the competitive market.

1.3 Professional/Technical

Target total compensation for the Professional/Technical jobs is 0.9% below the average of the competitive market.

1.4 Physical/Technical

Target total compensation for the Physical/Technical jobs is 4.9% above the average of the competitive market.

1.5 Clerical

Target total compensation for the Clerical jobs is 4.4% above the average of the competitive market.

For reference, Table 1B shows study results for SDGE before Corporate Center distribution. SDGE target total compensation before Corporate Center distribution is 1.5% above market. SDGE actual total compensation before Corporate Center distribution is 2.8% above market. See Appendix B - II for full Corporate Center results.

Table 1B: SDGE (Excluding Corporate Center) versus Market — Competitive Summary

Employee Category	Benchmark Jobs	Total # of Employees (EEs) ¹	EEs in Study	Variance Benchmark Jobs vs Competitive Market Average							
				Target Total Cash (\$000s)	Target Total Cash Weighting	Base Salary	Target Total Cash ²	Actual Total Cash ²	Benefits	Target Total Comp ³	Actual Total Comp ³
Executive	6	16	6	\$2,441	0.7%	-16.4%	-9.8%	10.2%	8.5%	0.1%	9.5%
Manager/Supervisor	49	697	270	\$44,892	6.3%	2.1%	6.3%	9.9%	-1.4%	2.3%	4.0%
Professional/Technical	160	2,115	1,355	\$168,250	25.4%	-8.0%	-1.1%	1.3%	3.1%	1.1%	2.2%
Physical/Technical	45	1,466	1,087	\$115,262	23.3%	8.7%	-1.9%	4.5%	11.7%	4.8%	8.2%
Clerical	21	466	346	\$24,547	0.0%	-6.3%	-2.6%	-1.5%	10.3%	4.0%	4.6%
Total⁴		4,760	3,064	\$355,391	55.7%	0.0%	-0.4%	2.1%	3.5%	1.5%	2.8%

¹SDGE's population as of October 2021

²Actual total cash reflects base pay plus short-term (annual) incentives, target total cash reflects base pay plus target short-term incentive opportunity

³Actual total compensation is defined as actual total cash plus benefits; target total compensation is defined as target total cash plus benefits

⁴Results weighted by SDGE target total cash compensation for all jobs, both benchmark and non-benchmark

Competitive positioning by employee category for SDGE excluding Corporate Center (see Table 1B) are as follows:

1.6 Executive

Target total compensation for the Executive jobs is 0.1% above the average of the competitive market.

1.7 Manager/Supervisor

Target total compensation for the Manager/Supervisor jobs is 2.3% above the average of the competitive market.

1.8 Professional/Technical

Target total compensation for the Professional/Technical jobs is 1.1% below the average of the competitive market.

1.9 Physical/Technical

Target total compensation for the Physical/Technical jobs is 4.8% above the average of the competitive market.

1.10 Clerical

Target total compensation for the Clerical jobs is 4.0% above the average of the competitive market.

For reference, Table 1C shows study results for SCG before Corporate Center distribution by represented and non-represented populations. SCG target total compensation for the represented population is 5.1% above market and 1.8% above market for the non-represented population. SCG actual total compensation for the represented population is 8.9% above market and 3.0% above market for the non-represented population.

Table 1C: SDGE Represented & Non-Represented Population versus Market — Competitive Summary

Employee Category	Benchmark Jobs	Total # of Employees (EEs) ¹	EEs in Study	Target Total Cash (\$000s)	Target Total Cash Weighting	Variance Benchmark Jobs vs Competitive Market Average					
						Base Salary	Target Total Cash ²	Actual Total Cash ²	Benefits	Target Total Comp ³	Actual Total Comp ³
Represented	41	1,420	1,041	\$110,717,153	31.2%	9.9%	-2.1%	4.8%	12.5%	5.1%	8.9%
Non-Represented	321	3,708	2,252	\$244,714,301	68.8%	-6.1%	-0.1%	2.5%	3.6%	1.8%	3.0%

¹SDGE's population as of October 2021

²Actual total cash reflects base pay plus short-term (annual) incentives, target total cash reflects base pay plus target short-term incentive opportunity

³Actual total compensation is defined as actual total cash plus benefits; target total compensation is defined as target total cash plus benefits

INTERPRETATION OF RESULTS BY WILLIS TOWERS WATSON

Willis Towers Watson considers +/- 10% of the average or mean of the competitive market to be the range of competitiveness. A range such as this is generally considered by compensation professionals to be a standard of competitiveness due to variances in employee performance levels, years of experience, and tenure within and across organizations. For certain components of compensation, such as benefits, larger variances are common. Because of the variables involved — matching benchmark jobs to survey information, matching career levels, sample size, and data quality issues — in a study such as this, a range should be considered in evaluating the competitiveness of compensation.

Summary of Population Coverage

Table 2A: Study Coverage of SDGE Population (Including Corporate Center)

SDGE + Corporate

JOB CATEGORY				
Job Category	Benchmark Job (BMJ) Count	Total Employees in Benchmark Jobs	Total SDGE + Corp Employee Population	% of Total Population Represented by BMJs
Executive	15	16	37	43.2%
Management	79	318	791	40.2%
Professional/Technical	191	1,486	2,319	64.1%
Physical/Technical	46	1,096	1,476	74.3%
Clerical	30	375	505	74.3%
	361	3,291	5,128	64.2%

Table 2B: Study Coverage of SDGE Population (Excluding Corporate Center)

SDGE Only

JOB CATEGORY				
Job Category	Benchmark Job (BMJ) Count	Total Employees in Benchmark Jobs	Total SDGE Employee Population	% of Total Population Represented by BMJs
Executive	6	6	16	37.5%
Management	50	271	697	38.9%
Professional/Technical	158	1,352	2,115	63.9%
Physical/Technical	45	1,088	1,466	74.2%
Clerical	21	345	466	74.0%
	280	3,062	4,760	64.3%

This competitive study is an analysis of total compensation levels for a significant sample of SDGE's total employee population. Due to the large number of SDGE employees in the benchmark jobs selected for this study, Willis Towers Watson is confident that this study accurately represents the competitive positioning for the organization.

Tables 2A and 2B summarize the percentage of the total SDGE employee population represented by the benchmark jobs ("coverage") that this study provides. They show the number of SDGE employees that are in benchmark jobs compared to the total number of SDGE employees in each employee category. Please note that the total number of employees excludes part-time, apprentices and interns, but includes contract employees and employees on leave of absence (these employees receive benefits). Overall, this study covers 64.2% of SDGE's (excluding Corporate Center; Table 2B) total employee population. Willis Towers Watson believes that the study coverage is sufficiently high to obtain an accurate representation of the competitive positioning for SDGE's total employee population.

Supporting Documentation

The appendices to this report provide additional information that supports the study's results:

- Appendix A - I is a list of the employee profiles that were developed for benefits analyses.
- Appendix A - II is a list of the SDGE benchmark jobs organized by SDGE employee category and includes profile numbers for each benchmark job.
- Appendix B - I is a detailed competitive summary that provides the results for each SDGE benchmark job within each SDGE employee category. Subtotals are provided at the end of each employee category.
- Appendix B - II is a detailed competitive summary that provides the results for each Corporate Center benchmark job within each Corporate Center employee category. Subtotals are provided at the end of each employee category.
- Appendix C provides the average total compensation dollars for each SDGE employee category by compensation component.
- Appendix D provides the aggregate total compensation dollars for each SDGE employee category by compensation component.
- Appendix E is a detailed summary of the methodology used to value employee benefits in the study.
- Appendix F provides summaries of each of the project team meetings. All decisions concerning methodology and the rationale for making these decisions are referenced in the project team meeting notes.
- Appendix G is a glossary of compensation-related terms used throughout this report.

Study Methodology

SDGE EMPLOYEE CATEGORIES

For purposes of this study, SDGE placed benchmark jobs into one of five employee categories. The employee categories are as follows:

- 1) *Executive* — This category includes the limited group of officers who are responsible for the overall direction of the company. Officers of Sempra who have some responsibility for utility matters were included. Corporate Center positions whose expenses were not shared by the utilities were not included in the study (Sempra is not seeking recovery for Executive Officers).
- 2) *Manager/Supervisor* — Benchmark jobs in this category are classified as exempt under the Fair Labor Standards Act ⁵ (FLSA). This category contains different levels of leadership jobs with primary responsibility for directing the work of others and for the final work product in a unit of the company.
- 3) *Professional/Technical* — These benchmark jobs generally are individual contributors that are typically classified as exempt under the FLSA. These benchmark jobs usually require a college degree and the nature of the work involves extensive analysis and independent judgment. The benchmark jobs in this category are not covered by a collective bargaining agreement.
- 4) *Physical/Technical* — Benchmark jobs in this category are nonexempt under the FLSA. This category contains both field jobs requiring physical activities that are repetitive in nature and individual contributor technical jobs, such as Estimators. Physical (field) jobs are found more frequently in utility companies and are usually covered by a collective bargaining agreement. They often have formal apprenticeship programs and typically do not require college study. Technical jobs may require some college study, but a college degree is not required. Many have formal training programs in the company.
- 5) *Clerical* — These benchmark jobs are nonexempt under the FLSA. Jobs in this group usually are located in an office environment (although there are exceptions, such as meter readers) and require activities that are generally administrative or clerical in nature. These jobs may require some college study, but a college degree is not required. Some clerical jobs at SDGE are covered by a collective bargaining agreement, unlike most clerical jobs in the competitive market.

⁵ The Fair Labor Standards Act (“FLSA”) of 1938 is a federal law that governs minimum wage, overtime pay, child labor and record-keeping requirements. The law also determines the type of positions that are exempt from minimum wage and overtime provisions. Under FLSA, “nonexempt” employees must be paid one-and-a-half times their normal wage rates for all hours worked in excess of 40 in any work week. Some states, including California, require overtime pay for nonexempt positions for hours exceeding 8 worked in one day.

SDGE BENCHMARK JOB SELECTION PROCESS

This study includes 280 unique benchmark jobs at SDGE representing 3,062 employees as of October 2021. Additionally, when benchmark jobs from the Corporate Center were included in the study, the total SDGE employee coverage came to 3,291 employees.

Benchmark jobs were selected from the following five SDGE employee categories: 1) Executive, 2) Manager/Supervisor, 3) Professional/Technical, 4) Physical/Technical, and 5) Clerical. SDGE provided Willis Towers Watson with an initial job list that included the following:

- All job classifications with one or more incumbents as of October 2021
- All jobs initially identified for the 2019 GRC Study, including jobs excluded from that study for reasons such as lack of sufficient market information (matches, survey data)

Jobs chosen to be benchmark jobs met all or most of the following criteria:

- Jobs that were usually found in existing surveys that provide reliable competitive market data
- Jobs that, in aggregate, represented the largest number of incumbents to provide a representative cross-section of the employee population
 - Across the entire company (SDGE and Corporate Center)
 - Across organization levels within the company
- Jobs that were representative of a job category or job family for cross-coverage
- Jobs that had a clearly definable scope of position, required education/experience, skills, and abilities

JOB MATCHING PROCESS

The Project Team worked together and conducted the benchmark job matching for this study over several weeks. The 2019 GRC Study benchmark positions were used as an initial starting point for consistency and to maximize efficiency and help manage overall study costs. SDGE and Willis Towers Watson began the job matching process by reviewing benchmark jobs that met the criteria established. The Project Team also identified new survey positions that were comparable to benchmark jobs at SDGE (this is referred to as the “matching process”).

Survey positions were selected for benchmark jobs based on:

- Matches of benchmark jobs to survey positions that were validated and used in the prior SDGE GRC Study
- Knowledge of the benchmark job scope and function by Sempra Human Resources and line operations
- Willis Towers Watson’s experience and knowledge of the survey positions and the survey job leveling guides
- Comparable survey position matches selected by the Project Team from compensation surveys conducted by reputable consulting firms

A survey position was deemed to be an effective match to a benchmark job if the composition (e.g., scope, duties or function) of a survey job reflected 80% of the SDGE benchmark composition. The 80% guideline is a standard guideline for compensation professionals. For executive benchmark jobs, survey positions also reflected the reporting level of the benchmark jobs in the organization.

Appendix A - I contains a list of SDGE benchmark jobs and corresponding employee counts, by employee category that were included in the study.

The resulting coverage of SDGE (including Corporate Center) employees in the final results ranged from 74.3% for the Physical/Technical and Clerical employee categories to 40.2% for the Manager/Supervisor employee category. Overall, there was 64.3% coverage of the total SDGE population by benchmark jobs (see Tables 2A and 2B on page 7).

SURVEY SOURCES

Multiple survey sources were selected to ensure relevant and representative total compensation data for SDGE benchmark jobs. For each survey source, data were pulled representing company-weighted data to ensure that no one company influenced the market rates. The survey sources are as follows:

Survey/Data Source	Data Type
Willis Towers Watson Compensation Data Bank (CDB) <ul style="list-style-type: none"> ▪ Energy Services Survey: Executive and Middle Management & Professional Surveys ▪ General Industry Survey: Executive and Middle Management & Professional Surveys 	Compensation Data
Edward A. Powell Data Information Solutions (EAPDIS) Energy Technical Craft Clerical Survey	Compensation Data
Mercer Benchmark Database Survey	Compensation Data
Radford Global Compensation Survey	Compensation Data
Willis Towers Watson American Gas Association Compensation Survey	Compensation Data
Willis Towers Watson Benefits Database	Benefits Data

COMPENSATION DATA SOURCES AND SCOPES

The current U.S. labor market is under a significant deal of volatility post-pandemic driven by high levels of inflation, upticks in early and planned retirements, openness of employees to take new opportunities, pressures on talent supply, as well as the demand for workers with new and emerging skills. Therefore, it is important to keep in mind that the survey data utilized for our assessment represents a specific point in time and may trail market trends to a certain degree.

For each survey specific data cuts were used for each different employee category to ensure an accurate reflection of the labor market in which SDGE competes for talent. From our experience, revenue scope provides a compensation differential at the Executive and Manager/Supervisor level. For this reason and comparability purposes with other larger employers, within these employee categories we will scope the data by revenue size, where available, to provide the most relevant comparator group.

Employee Category	Survey	Industry Scope	Revenue Scope
1) Executive ⁶	2021 Willis Towers Watson CDB General Industry Executive Compensation Survey	General Industry Data	Revenue = \$5-20B
	2021 Willis Towers Watson CDB Energy Services Executive Compensation Survey	Energy Services Data	Revenue = \$5-20B
	2021 Radford Global Compensation Database	General Industry Data Energy Services Data	Revenue = \$5-20B
2) Manager/ Supervisor	2021 Willis Towers Watson CDB General Industry Middle Management & Professional Compensation Survey	General Industry Data	All Revenue and Revenue = \$5-20B
	2021 Willis Towers Watson CDB Energy Services Middle Management & Professional Compensation Survey	Energy Services Data	All Revenue and Revenue = \$5-20B
	2021 Radford Global Compensation Database	General Industry Data Energy Services Data	All Revenue and Revenue = \$5-20B
	2021 Mercer Benchmark Database Compensation Survey	General Industry Data	All Revenue
3) Professional/ Technical	2021 Willis Towers Watson CDB General Industry Middle Management & Professional Compensation Survey	General Industry Data	All Revenue and Revenue = \$5-20B
	2021 Willis Towers Watson CDB Energy Services Middle Management & Professional Compensation Survey	Energy Services Data	All Revenue and Revenue = \$5-20B
	2021 Willis Towers Watson American Gas Association Compensation Survey	Energy Services Data	All Revenue and Revenue = \$5-20B
	2021 Radford Global Compensation Database	General Industry Data Energy Services Data	All Revenue and Revenue = \$5-20B
	2020 EAPDIS Energy Technical Craft Clerical Survey	Energy Services Data	All Revenue

⁶ Executives in the Corporate Center were matched to General Industry only, in order to align with Sempra's recruitment strategy and methodology utilized in PG&E and Edison rate case studies.

Employee Category	Survey	Industry Scope	Revenue Scope
	2021 Mercer Benchmark Database Survey	General Industry Data	All Revenue
4) Physical/ Technical and 5) Clerical	2021 Willis Towers Watson CDB General Industry Middle Management & Professional Compensation Survey	General Industry Data	All Revenue
	2021 Willis Towers Watson CDB Energy Services Middle Management & Professional Compensation Survey	Energy Services Data	All Revenue and Revenue = \$5-20B
	2021 Willis Towers Watson American Gas Association Compensation Survey	Energy Services Data	All Revenue and Revenue = \$5-20B
	2021 Radford Global Compensation Database	General Industry Data Energy Services Data	All Revenue and Revenue = \$5-20B
	2021 Mercer SIRS Compensation Survey	General Industry Data	All Revenue
	2020 EAPDIS Energy Technical Craft Clerical Survey	Energy Services Data	All Revenue

COMPONENTS OF TOTAL COMPENSATION⁷

The compensation elements are effective October 2021 and include:

- Base salary (annualized rate) reflective of the most recent compensation structure
- Actual short-term incentives reflective of bonuses paid in 2021 for 2020 performance
- Target short-term incentives reflective of target bonuses
- Employee benefits
 - Defined benefit pension and defined contribution retirement plans
 - Disability plans
 - Medical plans (active and retiree)
 - Dental plans (active and retiree)
 - Life insurance (active and retiree group life and active accidental death and dismemberment)

The following components of compensation will be excluded from the study because either most survey sources do not include such data or the value of the benefit is included in base salary⁸:

- Vacation
- Overtime pay and shift differentials
- Paid time off (if in excess of vacation time)
- Special recognition awards or spot bonuses

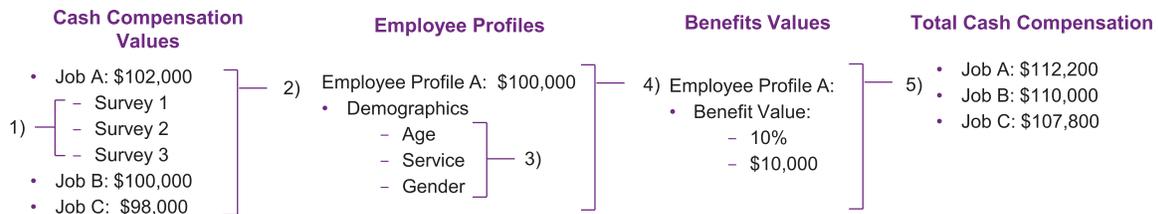
⁷ Please note, long-term incentive has not been included in the in-depth analysis due to are not included in the study. Sempra is not seeking recovery for long-term incentives.

⁸ Similar to previous Sempra rate cases we did not include the following elements: vision, recognition rewards and severance payments.

TOTAL COMPENSATION VALUE COMPUTATION

- Market cash compensation values by benchmark job were derived from multiple survey sources based on agreed-upon matches and the availability of quality market data (i.e., sufficient number of companies, good correlations of average and 50th percentile, etc.).
 - Geographic differentials were applied to market cash compensation values for developing employee profiles for benefits analysis.
 - Geographic differentials were also applied to market base values only for total compensation value summation, i.e., total compensation as a summation of market base, bonus, and benefits. Further explanations on methodology and rationale can be found in the following section for Cash Compensation Valuation Methodology.
- A total of 25 employee profiles have been developed and associated with each job category.
- These profiles currently reflect demographic information i.e. age, tenure and prevalent gender as is relevant to Sempra’s employee population. The following guiding principles were followed to develop the employee profiles:
 - Employee profiles were derived based on market data that aligns with Willis Towers Watson’s general understanding of pay practices prevalent in the industry (e.g., similar range spreads).
 - Employee profiles were segregated into union and non-union specific profiles for the categories of Clerical and Physical/Technical since benefits plans vary across both groups.
 - Employee profiles were segregated for the executive population into specific profiles since benefit plans vary for this group.
 - To the best extent where market data supported the view, like jobs (based on job family, roles and responsibilities) were aligned to a single profile (e.g., separate profiles for supervisors vs. managers).
- Benefits values were then calculated for each employee profile, using Willis Towers Watson’s standard benefits valuation methodology, details of which can be found in Appendix E.
- Benefit values by benchmark job were then derived as a percentage of base pay and target bonus (for pay-based benefits) plus a fixed amount (for non-pay-based benefits) for each employee profile and applied to each benchmark job.
- Cash compensation and benefits values were added together to obtain total compensation values for the 2024 GRC Study.

Details on the employee profiles developed, including market base pay information and demographic detail, are available in Appendix A - I.



- 1) Market **cash compensation values** by benchmark job are derived from multiple survey sources based on agreed upon matches
- 2) A total of **25 employee profiles** are evaluated across Sempra, focused by each job category and derived from cash compensation values
- 3) The **demographic data** for the benefits valuation aligns with Sempra incumbents in the same jobs as the employee profile(s)
- 4) Market **benefits values** by benchmark job are derived as a percentage of pay (for pay-based benefits) for each employee profile and applied to each benchmark job
- 5) Cash compensation and benefits values are added together for **total compensation** values for the 2019 GRC

Sample: For Illustration Purposes Only

CASH COMPENSATION VALUATION METHODOLOGY

Data Collection

Willis Towers Watson and the other managers of surveys used in this study collect compensation data directly from companies participating in the databases and surveys. The surveys collect base salary, and short-term incentive for actual incumbents at the companies participating in the surveys. Base salary and short-term incentive data (where applicable) were collected from the various data sources and from SDGE for each survey position, and then combined at the position level to obtain compensation values.

The analysis contains both actual and target data for short-term incentives. These short-term incentives were awarded in 2021 for 2020 performance. In addition, cash profit sharing bonuses, when used as a short-term incentive, are included in total cash for the competitive market job matches. In certain cases where companies do not offer a short-term incentive or profit sharing plan for selected or all employees, base salary represents the entire total cash compensation package.

For certain benchmark job matches, Willis Towers Watson has weighted survey data from multiple data sources according to a predetermined methodology, i.e., energy service oriented jobs were matched to energy surveys, and jobs that fell in broader job categories were matched to both general industry and energy services surveys, wherever possible (generally with a 50-50 weighting of general and energy services industry). For nonexempt jobs, if an hourly rate of pay was reported by a data source, it was multiplied by 2,080 hours to obtain an annualized rate of base compensation. For exempt jobs, Willis Towers Watson used an annual rate of salary.

Multiple statistics were developed for compensation analysis. Specifically, the 25th percentile, median, average, and the 75th percentile of the market are provided.

Geographic differentials were analyzed and developed for Sempra's most populated locations. As per Willis Towers Watson's methodology, geographic differentials were applied to market base pay only. Typically, pay components such as bonus are not subject to geographic differentials, and differentiation in pay is seen in base pay only.

Geographic Analysis:

In order to determine a good approach to account for geographic differentials, as a first step towards establishing a process, Willis Towers Watson analyzed the availability of geographic data in surveys. Geographic data for the Southern California market was available for some survey jobs but not for all. Due to the inconsistency of data availability, as well as the sizeable presence of the SDGE workforce in and Southern California, we decided that we would analyze market data at a national level and then apply a weighted geographic differential percentage, based on primary locations, to achieve a similar yet less volatile and statistically sound approach to geographic differentials. Willis Towers Watson has adopted a similar methodology in other rate cases.

Willis Towers Watson used Economic Research Institute's (ERI) Geographic Assessor to obtain cost of labor as well as cost of living differential data for the study. ERI was founded over 25 years ago and is known for having one of the most robust cost of living and cost of labor databases in the U.S. Annually, it compiles data from more than 1,000 industry sectors that the majority of Fortune 500 companies rely upon for expert witness testimony, relocations, disability determinations, board presentations, and setting branch office structures.

For the GRC, Willis Towers Watson specifically reviewed data from ERI for seven cities, selected based on employees' work address, since they represent the highest Sempra population (approximately 65% of Sempra's population works at these seven locations) across the enterprise. Employee work address is a preferred anchor for geographic analysis such as this as compared with home address.

- San Diego, CA
- Los Angeles, CA
- Pico Rivera, CA
- Anaheim, CA
- Redlands, CA
- San Dimas, CA
- Escondido, CA

Willis Towers Watson used the cost of labor differentials for these cities for our analysis since the value reflects the competitive difference for pay levels in the labor market, as understood by compensation professionals. Since cost of living reflects the cost of goods utilized by a typical consumer, including items such as housing, groceries and transportation, the cost of living index is not the best or preferred indicator of geographic differentials.

Willis Towers Watson analyzed the salary levels of each GRC job category to see the range of salaries that typically fall within a category. We then aligned the GRC job category specific salary levels to the ERI cost of labor salary levels, and applied Sempra’s population coverage in the seven cities as a weight to derive a weighted average cost of labor differential for each GRC job category.

ERI Cost of Labor

Sempra Locations	Sempra Workforce Representation	ERI Cost of Labor Compared to National				
		Executive	Manager	Professional	Physical/ Technical	Clerical
San Diego, CA	29.92%	--	110%	110%	111%	111%
Los Angeles, CA	18.25%	--	116%	116%	116%	115%
Pico Rivera, CA	4.71%	--	115%	114%	114%	114%
Anaheim, CA	3.62%	--	113%	113%	113%	113%
Redlands, CA	3.18%	--	109%	109%	109%	109%
San Dimas, CA	2.81%	--	115%	114%	114%	113%
Escondido, CA	2.72%	--	110%	111%	111%	112%
Weighted Average Cost of Labor		--	112%	112%	113%	113%
Final Cost of Labor Applied		--	112%	112%	112%	112%

The cost of labor across all job categories and locations ranges between 9%-16% above national average and the weighted average cost of labor ranges from 12%-13% above the national average. We applied a 12% geographic adjustment across all job categories, with the exception of the Executive job category. No geographical adjustments were applied to the Executive job category since Willis Towers Watson considers the labor market for this category to be at a broader national level.

Additionally, as described in the Total Compensation Valuation Methodology and Data Collection Sections above, geographic differentials were applied to market cash compensation values for employee profiles and were only applied to market base for total compensation value summations and build up.

Effective Date

The survey and database sources used in the study collect base pay and short-term incentive from participating companies. Those sources and the effective dates are listed below.

Survey/Data Source	Effective Date
Willis Towers Watson CDB <ul style="list-style-type: none"> ■ General Industry Survey: Executive and Middle Management & Professional Surveys ■ Energy Services Survey: Executive and Middle Management & Professional Surveys ■ American Gas Association Survey 	April 1, 2021
<ul style="list-style-type: none"> ■ Radford Global Compensation Database 	July 15, 2021
Mercer Benchmark Database	March 1, 2021
EAPDIS Energy Technical Craft Clerical Survey	October 1, 2020

To provide a common reference date for compensation values, the salary data from the surveys and databases were aged to a common effective date of January 31, 2022. Data is aged since compensation is paid over a year of employment and pay generally increases once per year, if at all. Incentives are generally paid once per year. As a result, incentive awards are not aged.

The effective date of the competitive salary data to be aged varied by survey source since survey providers collect data at different times. Aging compensation data, using general or industry-specific rates of salary increase to provide current competitive market compensation levels, is a generally accepted practice of major consulting firms. Typically, consultants and practitioners will age salary data up to two years from the effective date of the data. Aging factors are based on general salary and wage increases that represent the actual experience of companies or represent the companies' budgeted increases.

A single aging factor of 3.0% was applied to all jobs in all of SDGE employee categories for surveys with effective dates in 2021. This 3.0% factor was applied on a prorated basis depending on the effective date of the data. This factor was determined by using multiple sources of publicly available, governmental, and proprietary sources of information on national and western region hourly and salaried wage increases for the utility and general industries based on mid-2021 data. Most companies are predicted to deliver higher than forecasted salary increases in 2022, largely due to their continued concern over talent supply and demand issues. Specifically, companies are now budgeting an overall average increase of 3.4% in 2022, compared with the average 3.0% increase they had budgeted for in June 2021.⁹

The data sources used to determine the aging factor are shown below:

Survey/Data Source	Industry	Median Actual 2021 Increases
WorldatWork 2021-2022 United States Salary Budget Survey (National)	Utility Industry	3.0%
	All Industries	3.0%
Willis Towers Watson 2021 United States General Industry Salary Budget	Energy Services and Utilities Industry	3.0%
	All Industries	3.0%
SDGE Aging Factor		3.0%

As is typical practice, short-term incentives and employee benefit values were not aged. Benefit values will reflect any aging applied to base salaries for salary-related components of pay, and therefore are not updated separately.

⁹ Global Benefits Attitudes Survey based on data from 9,658 U.S. employees from large and midsize private employers conducted December 2021/January 2022.

Benefits Valuation Methodology

Willis Towers Watson's benefit valuation methodology, BenVal[®], was used to determine the benefits value delivered by each peer company to its employees. This valuation methodology applies a standard set of actuarial methods and assumptions to employee demographic profiles which have been customized based on the demographics of employee categories within SDGE (i.e., age, service, and gender). Willis Towers Watson's methodology measures the value of benefits to the employee, not the cost of benefits to the company. Willis Towers Watson developed the methods and assumptions on the basis of a number of factors:

- Consistency with Generally Accepted Accounting Principles (GAAP)
- Conformance with Employee Retirement Income Security Act (ERISA) and other employee benefits standards
- Consistency with actuarial standards set by the American Academy of Actuaries and the Actuarial Standards Board
- Consistency with other studies done for other Willis Towers Watson clients
- Experience within utility and general industries

Employee benefit values will be calculated for the following benefit plans:

- Defined benefit and defined contribution retirement plans
- Disability plans
- Medical plans (active and retiree)
- Dental plans (active and retiree)
- Life insurance (active and retiree group life and active accidental death and dismemberment)

As is typical practice, benefit values that were excluded from this analysis are:

- Vacation
- Short-term disability
- Social Security
- Other government-mandated benefits

Employee benefit values were based on detailed descriptions of employee benefit programs applicable to new hires for the peer companies that are contained in Willis Towers Watson's Benefits Data Source (BDS) database and were updated to reflect changes in plan provisions.

We used demographics reflecting 25 unique employee profiles (i.e., job category, age, gender, service, and compensation) and data from 40 companies from the energy services/utility industry and x companies from general industry as the primary comparator groups for the study. A more detailed explanation of the employee benefits valuation methodology is provided in Appendix E.

BENEFITS PEER GROUPS

Relevant utility and general industry peer companies were selected based on size, industry segment, and geographic parameters to develop the most accurate assessment of SDGE's competitive labor market.

The goal was to identify a combined peer group of 40 companies (large utilities nationwide and large general industry companies with a substantial presence in Southern California) and to utilize an appropriate subset of the peer group to obtain appropriate benefits data.

As the first step of the peer group selection process, Willis Towers Watson provided the Project Team with preliminary lists of companies that represent the labor market within which SDGE competes. As part of the decision-making process, these preliminary lists were reviewed and select utility and general industry peer companies were picked using a set of selection criteria (i.e., size, industry characteristics, primary geographic labor market, and 2019 GRC Study peers).

Utility Industry Peer Companies¹

#	Organization	2019 Sempra GRC Peer	2018 SCE GRC Peer	2021 PG&E GRC Peer	Revenue (Millions) ²
1	Ameren ⁴	x		x	\$5,540
2	American Electric Power (AEP)	x	x	x	\$14,919
3	AES Corporation			x	\$9,660
4	CenterPoint Energy	x		x	\$7,418
5	Consolidated Edison	x	x	x	\$12,246
6	DTE Energy	x	x	x	\$12,177
7	Dominion Energy	x	x	x	\$14,172
8	Duke Energy	x	x	x	\$23,453
9	Entergy	x	x	x	\$10,114
10	Eversource Energy	x		x	\$8,904
11	Hawaiian Electric		X		\$2,580
12	NextEra Energy ⁵	x	x	x	\$17,997
13	Pacific Gas & Electric	x		x	\$18,469
14	PacifiCorp ⁶	x	x	x	n/a
15	Pinnacle West Capital ⁷	x	x	x	\$3,587
16	PPL	x		x	\$6,202
17	Southern California Edison ⁸	x		x	n/a
18	Southern Company Services	x	x	x	\$20,375
19	Vistra Energy ⁹			x	\$11,443
20	Xcel Energy	x		x	\$11,526

General Industry Peer Companies³

#	Organization	2019 Sempra GRC Peer	2018 SCE GRC Peer	2021 PG&E GRC Peer	Revenue (Millions) ⁵
1	Amgen, Inc.	x			\$25,424
2	Apple	x		x	\$274,515
3	AT&T		x	x	\$171,760
4	Bank of America	x			\$74,208
5	Bechtel Group ¹⁰	x	x		n/a
6	CBRE			x	23,826
7	Chevron	x	x	x	\$94,471
8	Edwards Lifesciences				\$4,386
9	First American		x		\$7,087
10	Fluor Corporation	x		x	\$15,668
11	General Dynamics	x			\$37,925
12	Intuit	x		x	\$9,633
13	Jacobs Engineering Group Inc.	x		x	\$13,567
14	Kroger				\$121,200
15	Northrop Grumman		x	x	\$36,799
16	Occidental Petroleum Corporation			x	\$17,809
17	Oracle Corporation	x		x	\$40,479
18	Pacific Life Insurance Company ¹¹	x			n/a
19	Parsons Corporation				\$3,919
20	Qualcomm Incorporated	x		x	\$23,531

¹Broad-based and executive benefits plans are available for these organizations. Broad-based, executive and union benefits plans are available for all other selected utility industry peers.

²Revenue reported for FY2021

³Union benefits plans are not available for general industry peers

⁴Acquired by AbbVie

⁵Parent organization of Florida Power & Light Group

⁶Pacificorp was acquired by Berkshire Hathaway Energy

⁷Parent company of Arizona Public Services

⁸Subsidiary of Edison International

⁹Formerly Energy Future Holdings

¹⁰Private organization, no access to Executive benefits

¹¹Part of a mutual holding fund, therefore not publicly traded.

APPENDIX A – I: Employee Profiles

The table below represents the market data utilized to develop the employee profiles

Job and Incumbent Counts			Market			Demographic Information				Job Category & Union Representation Information				
Job Count	Employee Counts	Base Median (in '000s) ¹	Target Bonus Percent Median ²	Median Age	Median Tenure	Prevalent Gender	Union Representation	Clerical	Physical/ Technical	Professional/ Technical	Manager/ Supervisor	Executive		
Profile 1	1	\$43	0.9%	33.2	2.4	M	100%	-	100%	-	-	-		
Profile 2	8	\$62	3.5%	39.6	9.4	M	100%	43%	57%	-	-	-		
Profile 3	12	\$76	1.9%	43.5	14.4	M	100%	15%	85%	-	-	-		
Profile 4	22	\$88	0.8%	40.4	11.5	M	100%	-	100%	-	-	-		
Profile 5	22	\$96	0.8%	44.7	17.4	M	100%	13%	87%	-	-	-		
Profile 6	3	\$116	5.2%	41.2	15.9	M	100%	-	100%	-	-	-		
Profile 7	11	\$60	3.9%	41.5	8.5	F	-	100%	-	-	-	-		
Profile 8	29	\$63	4.1%	40.3	8.3	F	-	48%	-	52%	-	-		
Profile 9	54	\$76	3.6%	39.1	7.9	F	-	32%	-	68%	-	-		
Profile 10	10	\$84	8.1%	46.9	11.2	F	-	27%	73%	-	-	-		
Profile 11	3	\$108	7.0%	42.2	8.3	M	-	58%	43%	-	-	-		
Profile 12	55	\$89	7.5%	40.7	10.4	M	-	-	-	89%	-	11%		
Profile 13	38	\$103	5.8%	44.8	13.6	M	-	-	-	98%	-	2%		
Profile 14	49	\$112	7.7%	43.1	11.9	M	-	-	-	88%	-	12%		
Profile 15	50	\$123	9.9%	44.4	13.6	M	-	-	-	56%	-	44%		
Profile 16	65	\$137	9.0%	47.4	14.0	M	-	-	-	93%	-	7%		
Profile 17	355	\$149	8.3%	48.5	15.7	M	-	-	-	67%	-	33%		
Profile 18	28	\$156	11.5%	49.2	16.3	M	-	-	-	61%	-	39%		
Profile 19	27	\$170	13.6%	47.6	15.5	M	-	-	-	87%	-	13%		
Profile 20	8	\$191	17.1%	47.7	14.9	M	-	-	-	19%	-	81%		
Profile 21	21	\$221	20.2%	48.7	11.4	F	-	-	-	71%	-	29%		
Profile 22	7	\$257	26.2%	50.8	11.2	M	-	-	-	14%	-	86%		
Profile 23	11	\$294	36.2%	50.4	14.0	F	-	-	-	-	-	100%		
Profile 24	8	\$353	41.5%	51.9	19.1	M	-	-	-	-	-	100%		
Profile 25	1	\$718	27.8%	55.2	9.5	M	-	-	-	-	-	100%		
593	8,896													

¹ Geographic differentials were applied to market cash compensation values for employee profiles.

² Market target bonus for each profile does not include zero or blank target bonus.

APPENDIX A – II: Benchmark Jobs and Employee Profile Alignment¹⁰

¹⁰ Jobs have been sorted by TCS Category for ease of view
April 2022

SDGE Executive Benchmark Jobs Included in Study

2024 GRC Study Position #	SDGE Benchmark Title	Profile	Number of SDGE Employees
GRC317-B	SDGE Executive - Role 1	Profile 23	1
GRC318-B	SDGE Executive - Role 2	Profile 24	1
GRC319-B	SDGE Executive - Role 3	Profile 23	1
GRC320-B	SDGE Executive - Role 4	Profile 23	1
GRC321-B	SDGE Executive - Role 5	Profile 23	1
GRC322-B	SDGE Executive - Role 6	Profile 24	1
		TOTAL:	6
	Benchmark Incumbents		6
	Total Incumbents		16
	Coverage		38%

SDGE Manager/Supervisor Benchmark Jobs Included in Study

2024 GRC Study Position #	SDGE Benchmark Title	Profile	Number of SDGE Employees
GRC29-B	Construction Supervisor - Electric	Profile 15	51
GRC56-B	Team Lead	Profile 17	25
GRC103-B	Associate Customer Contact Center Supervisor	Profile 12	10
GRC104-B	Customer Care Center Supervisor	Profile 12	10
GRC107-B	Construction Manager - Electric	Profile 17	9
GRC119-B	Team Leader - IV	Profile 17	8
GRC122-B	SDGE Management - Role 1	Profile 12	1
GRC134-B	Operations and Engineering Manager	Profile 17	6
GRC135-B	Manager - Construction and Operations	Profile 20	6
GRC136-B	Field Operations Supervisor II	Profile 15	6
GRC137-B	Facilities Manager	Profile 14	6
GRC147-B	Field Operations Supervisor I	Profile 15	5
GRC160-B	Electric Meter Test Supervisor	Profile 15	4
GRC162-B	Technical Supervisor	Profile 15	4
GRC166-B	Billing Supervisor	Profile 14	4
GRC170-B	SDGE Management - Role 2	Profile 14	3
GRC171-B	SDGE Management - Role 3	Profile 13	1
GRC191-B	SDGE Management - Role 4	Profile 19	3
GRC193-B	SDGE Management - Role 5	Profile 17	3
GRC196-B	SDGE Management - Role 6	Profile 22	3
GRC199-B	SDGE Management - Role 7	Profile 16	2
GRC207-B	SDGE Management - Role 8	Profile 12	2
GRC208-B	SDGE Management - Role 9	Profile 19	3
GRC213-B	SDGE Management - Role 10	Profile 16	3
GRC227-B	SDGE Management - Role 11	Profile 16	1
GRC228-B	SDGE Management - Role 12	Profile 18	1
GRC230-B	SDGE Management - Role 13	Profile 17	1
GRC233-B	SDGE Management - Role 14	Profile 21	1
GRC234-B	SDGE Management - Role 15	Profile 21	1
GRC235-B	SDGE Management - Role 16	Profile 18	1
GRC237-B	SDGE Management - Role 17	Profile 19	1
GRC238-B	SDGE Management - Role 18	Profile 19	1
GRC239-B	SDGE Management - Role 19	Profile 16	1
GRC240-B	SDGE Management - Role 20	Profile 18	1
GRC241-B	SDGE Management - Role 21	Profile 15	1
GRC242-B	SDGE Management - Role 22	Profile 14	1
GRC245-B	SDGE Management - Role 23	Profile 21	1
GRC246-B	SDGE Management - Role 24	Profile 17	2
GRC250-B	SDGE Management - Role 25	Profile 12	1
GRC251-B	SDGE Management - Role 26	Profile 21	1
GRC252-B	SDGE Management - Role 27	Profile 21	1
GRC253-B	SDGE Management - Role 28	Profile 21	1
GRC256-B	SDGE Management - Role 29	Profile 14	1
GRC257-B	SDGE Management - Role 30	Profile 17	1
GRC304-B	Group Product Manager	Profile 18	6
GRC387-B	Group Product Manager - Shared Services	Profile 18	14
GRC400-B	Construction Manager	Profile 17	8
GRC407-B	Design Construction Management Project Planning Supervisor	Profile 18	8
GRC415-B	Gas Construction Supervisor	Profile 15	26
GRC416-B	Gas Construction Manager	Profile 18	10
TOTAL:			271
Benchmark Incumbents		271	
Total Incumbents		697	
Coverage		39%	

SDGE Professional/Technical Benchmark Jobs Included in Study

2024 GRC Study Position #	SDGE Benchmark Title	Profile	Number of SDGE Employees
GRC5-B	Project Manager - II	Profile 16	66
GRC11-B	Technical Advisor - II	Profile 15	9
GRC12-B	Project Manager - I	Profile 14	20
GRC18-B	Engineer II	Profile 12	25
GRC19-B	Engineer I	Profile 14	43
GRC25-B	SDGE Professional/Technical - Role 1	Profile 9	2
GRC26-B	Project Manager - III	Profile 19	17
GRC30-B	SDGE Professional/Technical - Role 2	Profile 13	3
GRC32-B	Project Specialist	Profile 9	10
GRC37-B	Senior Business Analyst - II	Profile 15	13
GRC42-B	Business Systems Analyst - II	Profile 14	18
GRC44-B	Senior Engineer	Profile 14	37
GRC45-B	SDGE Professional/Technical - Role 3	Profile 16	1
GRC48-B	Principal Business Analyst	Profile 17	32
GRC50-B	Principal Engineer	Profile 17	29
GRC53-B	Business Systems Analyst - I	Profile 12	6
GRC55-B	Information Technology Associate - Rotation	Profile 9	26
GRC58-B	Customer Programs Advisor II	Profile 13	10
GRC60-B	Associate Engineer - Rotation	Profile 9	23
GRC66-B	Senior Business Systems Analyst	Profile 16	21
GRC67-B	Associate Billing Analyst	Profile 8	20
GRC70-B	Senior Counsel	Profile 21	19
GRC72-B	Senior Accountant - II	Profile 14	18
GRC73-B	Senior Environmental Specialist	Profile 14	18
GRC76-B	SDGE Professional/Technical - Role 4	Profile 19	1
GRC79-B	Communications Manager	Profile 15	4
GRC81-B	Business Analyst - II	Profile 9	16
GRC82-B	Senior Business Analyst - I	Profile 13	12
GRC83-B	Billing Analyst - I	Profile 8	14
GRC84-B	Public Affairs Manager	Profile 15	5
GRC85-B	SDGE Professional/Technical - Role 5	Profile 15	1
GRC86-B	Customer Programs Advisor I	Profile 12	11
GRC88-B	Field Utility Specialist	Profile 12	13
GRC90-B	Electric Geographic Information System Specialist	Profile 12	12
GRC92-B	Environmental Specialist	Profile 12	4
GRC95-B	Senior Customer Programs Advisor	Profile 15	5
GRC97-B	Senior Infrastructure Technologist	Profile 16	11
GRC98-B	Principal Accountant	Profile 17	12
GRC99-B	Project Advisor	Profile 12	12
GRC102-B	Senior Customer Project Planner	Profile 15	10
GRC108-B	Senior Safety Advisor	Profile 14	9
GRC109-B	Customer Programs Specialist I	Profile 8	9
GRC110-B	Staff Accountant - II	Profile 9	10
GRC112-B	SDGE Professional/Technical - Role 6	Profile 16	3
GRC113-B	SDGE Professional/Technical - Role 7	Profile 13	3
GRC115-B	Infrastructure Technologist	Profile 14	5
GRC117-B	SDGE Professional/Technical - Role 8	Profile 16	3
GRC120-B	Customer Project Planner	Profile 12	8
GRC121-B	Principal Accountant - Supervisor	Profile 17	8
GRC123-B	Senior Accountant - I	Profile 12	6
GRC127-B	Senior Account Executive	Profile 16	7
GRC128-B	Regulatory Case Manager - II	Profile 16	9

SDGE Professional/Technical Benchmark Jobs Included in Study

2024 GRC Study Position #	SDGE Benchmark Title	Profile	Number of SDGE Employees
GRC131-B	SDGE Professional/Technical - Role 9	Profile 13	2
GRC132-B	Business Analyst - I	Profile 8	6
GRC133-B	Business Services Customer Energy Specialist	Profile 8	6
GRC145-B	Accountant - II	Profile 9	5
GRC146-B	Area Forester	Profile 12	5
GRC148-B	Senior Human Resources Advisor	Profile 15	5
GRC150-B	Senior Paralegal	Profile 13	5
GRC152-B	Business Advisor	Profile 13	5
GRC153-B	SDGE Professional/Technical - Role 10	Profile 15	1
GRC158-B	Land Management Representative	Profile 9	4
GRC159-B	Principal Environmental Specialist	Profile 16	6
GRC164-B	Cybersecurity Operations Center Analyst - II	Profile 12	4
GRC165-B	Regulatory Case Manager - III	Profile 19	5
GRC174-B	SDGE Professional/Technical - Role 11	Profile 9	1
GRC175-B	SDGE Professional/Technical - Role 12	Profile 16	3
GRC181-B	SDGE Professional/Technical - Role 13	Profile 12	3
GRC182-B	SDGE Professional/Technical - Role 14	Profile 12	3
GRC183-B	SDGE Professional/Technical - Role 15	Profile 14	3
GRC184-B	SDGE Professional/Technical - Role 16	Profile 9	3
GRC185-B	SDGE Professional/Technical - Role 17	Profile 14	3
GRC186-B	Regulatory Case Analyst	Profile 8	4
GRC187-B	SDGE Professional/Technical - Role 18	Profile 17	3
GRC188-B	SDGE Professional/Technical - Role 19	Profile 15	3
GRC189-B	SDGE Professional/Technical - Role 20	Profile 18	3
GRC190-B	SDGE Professional/Technical - Role 21	Profile 17	3
GRC192-B	SDGE Professional/Technical - Role 22	Profile 13	3
GRC194-B	SDGE Professional/Technical - Role 23	Profile 20	3
GRC197-B	SDGE Professional/Technical - Role 24	Profile 19	3
GRC206-B	SDGE Professional/Technical - Role 25	Profile 14	2
GRC209-B	SDGE Professional/Technical - Role 26	Profile 14	2
GRC210-B	SDGE Professional/Technical - Role 27	Profile 15	2
GRC211-B	SDGE Professional/Technical - Role 28	Profile 17	2
GRC212-B	SDGE Professional/Technical - Role 29	Profile 19	2
GRC215-B	SDGE Professional/Technical - Role 30	Profile 12	1
GRC229-B	SDGE Professional/Technical - Role 31	Profile 16	1
GRC231-B	SDGE Professional/Technical - Role 32	Profile 14	1
GRC232-B	SDGE Professional/Technical - Role 33	Profile 12	1
GRC236-B	SDGE Professional/Technical - Role 34	Profile 14	1
GRC243-B	SDGE Professional/Technical - Role 35	Profile 19	1
GRC244-B	SDGE Professional/Technical - Role 36	Profile 16	1
GRC247-B	SDGE Professional/Technical - Role 37	Profile 14	1
GRC248-B	SDGE Professional/Technical - Role 38	Profile 14	1
GRC249-B	SDGE Professional/Technical - Role 39	Profile 17	1
GRC254-B	SDGE Professional/Technical - Role 40	Profile 13	1
GRC255-B	SDGE Professional/Technical - Role 41	Profile 12	1
GRC309-B	SDGE Professional/Technical - Role 42	Profile 12	2
GRC335-B	Planned Outage Coordinator	Profile 15	6
GRC336-B	Senior Project Coordinator	Profile 12	7
GRC337-B	Area Resource Scheduling Advisor	Profile 12	7
GRC338-B	Software Engineer II - Shared Services	Profile 15	7
GRC339-B	Senior Product Owner - Shared Services	Profile 17	7

SDGE Professional/Technical Benchmark Jobs Included in Study

2024 GRC Study Position #	SDGE Benchmark Title	Profile	Number of SDGE Employees
GRC340-B	Product Owner Team Lead	Profile 16	6
GRC341-B	Scrum Master Team Lead	Profile 16	7
GRC342-B	Solution Analyst II	Profile 14	7
GRC343-B	Senior Solution Analyst	Profile 16	7
GRC344-B	Delivery Lead - Shared Services	Profile 18	7
GRC345-B	Principal Domain Engineer - SAP - Shared Services	Profile 18	6
GRC346-B	Claims Advisor	Profile 13	6
GRC347-B	Master Meter Customer Program Advisor	Profile 9	6
GRC348-B	Electric Regional Operations Compliance Advisor	Profile 13	6
GRC349-B	Senior Marketing Communications Advisor	Profile 15	7
GRC350-B	Project Manager I - Distribution	Profile 12	7
GRC351-B	Project Planner III	Profile 14	6
GRC352-B	Municipality Advisor	Profile 12	7
GRC353-B	Meter Access Compliance Specialist	Profile 9	5
GRC354-B	Account Management - Specialist	Profile 8	5
GRC355-B	Senior Electric Distribution Analyst	Profile 12	5
GRC356-B	Senior Domain Engineer - SAP - Shared Services	Profile 17	5
GRC357-B	Project Specialist	Profile 9	5
GRC358-B	Principal Product Owner -Shared Services	Profile 16	5
GRC359-B	Substation Designer	Profile 9	5
GRC360-B	Senior Construction Standards Administrator	Profile 15	6
GRC361-B	Staff Accountant - I - Rotation	Profile 12	6
GRC362-B	Business / Economics Analyst	Profile 12	5
GRC363-B	Project Manager - I - Safety Sensitive	Profile 13	5
GRC364-B	Net Energy Metering Specialist	Profile 8	5
GRC365-B	Aviation Services Specialist	Profile 12	5
GRC366-B	Senior Welding Training Specialist	Profile 13	5
GRC367-B	Category Manager	Profile 15	5
GRC368-B	Project Manager II - Distribution	Profile 13	5
GRC369-B	Technical/Intake Planner II	Profile 12	5
GRC370-B	Staffing Compliance and Services Specialist	Profile 8	5
GRC371-B	Community Outreach Advisor	Profile 13	5
GRC380-B	Senior Field Utility Specialist	Profile 14	13
GRC381-B	Construction Project Coordinator - Electric	Profile 12	8
GRC382-B	Construction Management Specialist	Profile 12	8
GRC383-B	Customer Programs Specialist II	Profile 12	8
GRC384-B	Senior Software Engineer - Shared Services	Profile 17	18
GRC385-B	Senior Software Engineer	Profile 17	20
GRC386-B	Product Owner Team Lead - Shared Services	Profile 16	22
GRC388-B	Senior Solution Analyst - Shared Services	Profile 16	11
GRC389-B	Domain Architect - Shared Services	Profile 17	8
GRC390-B	Program Delivery Manager - Shared Services	Profile 18	8
GRC391-B	Senior Domain Engineer - Shared Services	Profile 16	8
GRC392-B	Principal Domain Engineer - Shared Services	Profile 18	13
GRC393-B	Associate Accountant - Rotation	Profile 8	9
GRC396-B	Construction and Operations Planner	Profile 12	11
GRC399-B	Field Construction Advisor - Electric	Profile 13	19
GRC401-B	Field Construction Advisor - Gas	Profile 14	11
GRC404-B	Contract Agent II	Profile 12	8
GRC406-B	Senior Cybersecurity Specialist	Profile 17	17
GRC409-B	Project Planner I	Profile 12	24
GRC410-B	Project Planner II	Profile 12	17
GRC411-B	Distribution Designer I	Profile 18	8
GRC412-B	Distribution Designer II	Profile 18	19
GRC413-B	Distribution Designer III	Profile 12	12
TOTAL:			1,352
Benchmark Incumbents		1,352	
Total Incumbents		2,115	
Coverage		64%	

SDGE Physical/Technical Benchmark Jobs Included in Study

2024 GRC Study Position #	SDGE Benchmark Title	Profile	Number of SDGE Employees
GRC6-B	Lineman - FMCSA	Profile 5	143
GRC16-B	Service Technician	Profile 5	78
GRC20-B	Substation Electrician - FMCSA	Profile 5	67
GRC21-B	Locator	Profile 3	65
GRC23-B	Meter Services Person	Profile 5	63
GRC33-B	Troubleshooter	Profile 5	42
GRC39-B	Service Planner	Profile 10	40
GRC41-B	Fleet Maintenance Technician - FMCSA	Profile 4	38
GRC43-B	Working Foreman - Electric Distribution - FMCSA	Profile 5	37
GRC47-B	Patroller (Gas)	Profile 4	33
GRC51-B	Inspector A	Profile 5	28
GRC52-B	Distribution Systems Operator	Profile 5	28
GRC61-B	Electric Meter Tester	Profile 5	21
GRC62-B	Line Assistant - FMCSA	Profile 2	21
GRC65-B	Gas / Underground Technician (A)	Profile 4	20
GRC75-B	Senior Operations Technician	Profile 11	17
GRC78-B	Working Foreman (Gas) Arc Qualified - Gas Regional Operations Construction	Profile 5	4
GRC80-B	Traffic Control Assistant	Profile 1	16
GRC91-B	Electrician National Association of Corrosion Engineers	Profile 4	12
GRC101-B	SDGE Physical/Technical - Role 1	Profile 3	1
GRC106-B	Working Foreman - Substation - FMCSA	Profile 6	9
GRC125-B	Operations Technician	Profile 10	7
GRC126-B	Welder (Gas) Arc Qualified - Gas Regional Operations Construction	Profile 4	4
GRC138-B	Working Foreman - Gas / Non-Arc Qualified	Profile 5	6
GRC149-B	Maintenance Mechanic	Profile 9	6
GRC163-B	Instrument and Control Technician	Profile 10	4
GRC167-B	Instrument Control Technician - Gas - Transmission	Profile 4	4
GRC301-B	Laborer**** - Gas Regional Operations Construction	Profile 2	9
GRC328-B	Apprentice Electrician - FMCSA	Profile 5	20
GRC329-B	Apprentice Lineman - FMCSA	Profile 3	65
GRC372-B	District Crew Dispatcher	Profile 3	18
GRC373-B	District Stockkeeper	Profile 4	8
GRC374-B	Electrician Assistant - FMCSA	Profile 5	13
GRC375-B	Field Mechanic - FMCSA	Profile 4	9
GRC376-B	Laborer****	Profile 2	11
GRC377-B	Material Scheduler	Profile 3	9
GRC378-B	Transmission Systems Operator	Profile 6	9
GRC379-B	Working Foreman (Garage) - FMCSA	Profile 4	9
GRC394-B	Gas/Underground Technician (A) - Gas Regional Operations Construction	Profile 4	14
GRC395-B	Gas/Underground Technician (B) - Gas Regional Operations Construction	Profile 3	20
GRC398-B	Electrician - Shops/Protective Equipment Testing Lab	Profile 5	8
GRC402-B	Working Foreman - Gas Emergency Response Arc Qualified	Profile 5	16
GRC403-B	Gas/Underground Technician A - Emergency Response	Profile 4	18
GRC414-B	Meter Shop Technician	Profile 4	8
GRC417-B	Equipment Operations Assistant - FMCSA	Profile 3	10
TOTAL:			1,088
Benchmark Incumbents		1,088	
Total Incumbents		1,466	
Coverage		74%	

SDGE Clerical Benchmark Jobs Included in Study

2024 GRC Study Position #	SDGE Benchmark Title	Profile	Number of SDGE Employees
GRC10-B	Dispatcher Specialist	Profile 5	27
GRC40-B	Energy Services Specialist - Work from home Bilingual	Profile 8	101
GRC54-B	Operations Assistant	Profile 9	26
GRC64-B	Service Coordinator	Profile 9	20
GRC68-B	Administrative Associate	Profile 9	36
GRC74-B	Energy Services Specialist I - Bilingual	Profile 8	18
GRC105-B	Operations Coordinator	Profile 9	10
GRC111-B	Executive Assistant	Profile 9	10
GRC129-B	Electric Geographic Information System Technician	Profile 8	7
GRC151-B	Technical Support Assistant	Profile 8	5
GRC156-B	Staff Assistant	Profile 7	4
GRC161-B	Project Management Assistant	Profile 8	4
GRC168-B	Energy Services Specialist II	Profile 7	24
GRC173-B	SDGE Clerical - Role 1	Profile 9	2
GRC178-B	Senior Legal Administrative Associate	Profile 10	7
GRC180-B	SDGE Clerical - Role 2	Profile 7	3
GRC195-B	SDGE Clerical - Role 3	Profile 7	3
GRC226-B	SDGE Clerical - Role 4	Profile 7	1
GRC397-B	Permit Services Administrator I	Profile 7	8
GRC405-B	Energy Services Specialist II - Work from home Bilingual	Profile 7	10
GRC408-B	Design Construction Management Project Support Coordinator	Profile 11	19

TOTAL: 345

Benchmark Incumbents 345
Total Incumbents 466
Coverage 74%

Corporate Center Executive Benchmark Jobs Included in Study

2024 GRC Study Position #	Sempra Corporate Benchmark Title	Profile	Number of Sempra Corporate Employees
GRC279-A	Sempra Corporate Executive - Role 1	Profile 23	1
GRC292-A	Sempra Corporate Executive - Role 2	Profile 23	1
GRC295-A	Sempra Corporate Executive - Role 3	Profile 25	1
GRC312-A	Sempra Corporate Executive - Role 4	Profile 24	1
GRC313-A	Sempra Corporate Executive - Role 5	Profile 24	1
GRC314-A	Sempra Corporate Executive - Role 6	Profile 23	1
GRC315-A	Sempra Corporate Executive - Role 7	Profile 24	1
GRC316-A	Sempra Corporate Executive - Role 8	Profile 23	1
GRC430-A	Sempra Corporate Executive - Role 9	Profile 24	2
TOTAL:			10
Benchmark Incumbents		10	
Total Incumbents		21	
Coverage		48%	

Corporate Center Manager/Supervisor Benchmark Jobs Included in Study

2024 GRC Study Position #	Sempra Corporate Benchmark Title	Profile	Number of Sempra Corporate Employees
GRC142-A	Tax Manager	Profile 17	6
GRC179-A	Audit Services Manager	Profile 19	4
GRC193-A	Sempra Corporate Management - Role 1	Profile 19	1
GRC196-A	Sempra Corporate Management - Role 2	Profile 22	1
GRC203-A	Sempra Corporate Management - Role 3	Profile 22	3
GRC205-A	Sempra Corporate Management - Role 4	Profile 16	3
GRC218-A	Sempra Corporate Management - Role 5	Profile 16	2
GRC219-A	Sempra Corporate Management - Role 6	Profile 21	2
GRC221-A	Sempra Corporate Management - Role 7	Profile 21	2
GRC222-A	Sempra Corporate Management - Role 8	Profile 16	3
GRC263-A	Sempra Corporate Management - Role 9	Profile 17	1
GRC264-A	Sempra Corporate Management - Role 10	Profile 21	1
GRC265-A	Sempra Corporate Management - Role 11	Profile 20	1
GRC266-A	Sempra Corporate Management - Role 12	Profile 21	1
GRC267-A	Sempra Corporate Management - Role 13	Profile 21	1
GRC269-A	Sempra Corporate Management - Role 14	Profile 19	1
GRC275-A	Sempra Corporate Management - Role 15	Profile 22	1
GRC277-A	Sempra Corporate Management - Role 16	Profile 19	1
GRC278-A	Sempra Corporate Management - Role 17	Profile 20	2
GRC280-A	Sempra Corporate Management - Role 18	Profile 16	1
GRC281-A	Sempra Corporate Management - Role 19	Profile 19	1
GRC283-A	Sempra Corporate Management - Role 20	Profile 20	1
GRC284-A	Sempra Corporate Management - Role 21	Profile 18	1
GRC285-A	Sempra Corporate Management - Role 22	Profile 21	1
GRC287-A	Sempra Corporate Management - Role 23	Profile 22	1
GRC288-A	Sempra Corporate Management - Role 24	Profile 20	1
GRC289-A	Sempra Corporate Management - Role 25	Profile 21	1
GRC291-A	Sempra Corporate Management - Role 26	Profile 21	1
GRC293-A	Sempra Corporate Management - Role 27	Profile 20	1
TOTAL:			47
Benchmark Incumbents		47	
Total Incumbents		94	
Coverage		50%	

Corporate Center Professional/Technical Benchmark Jobs Included in Study

2024 GRC Study Position #	Sempra Corporate Benchmark Title	Profile	Number of Sempra Corporate Employees
GRC70-A	Senior Counsel	Profile 21	12
GRC87-A	Senior Accountant	Profile 14	14
GRC96-A	Staff Accountant - Rotation - II	Profile 9	12
GRC98-A	Principal Accountant	Profile 17	7
GRC118-A	Senior Financial Analyst	Profile 15	9
GRC124-A	Senior Tax Analyst	Profile 15	8
GRC141-A	Staff Accountant	Profile 8	6
GRC143-A	Principal Auditor	Profile 17	6
GRC144-A	Staff Accountant - Rotation	Profile 8	6
GRC148-A	Sempra Corporate Professional/Technical - Role 1	Profile 15	1
GRC154-A	Project Manager - Audit Services	Profile 17	5
GRC155-A	Principal Tax Analyst	Profile 18	5
GRC176-A	Senior Auditor	Profile 15	4
GRC177-A	Auditor II	Profile 13	4
GRC187-A	Sempra Corporate Professional/Technical - Role 2	Profile 17	1
GRC202-A	Sempra Corporate Professional/Technical - Role 3	Profile 15	3
GRC216-A	Sempra Corporate Professional/Technical - Role 4	Profile 13	2
GRC217-A	Sempra Corporate Professional/Technical - Role 5	Profile 16	2
GRC220-A	Sempra Corporate Professional/Technical - Role 6	Profile 17	2
GRC223-A	Sempra Corporate Professional/Technical - Role 7	Profile 22	2
GRC224-A	Sempra Corporate Professional/Technical - Role 8	Profile 16	2
GRC225-A	Sempra Corporate Professional/Technical - Role 9	Profile 19	2
GRC270-A	Sempra Corporate Professional/Technical - Role 10	Profile 13	1
GRC271-A	Sempra Corporate Professional/Technical - Role 11	Profile 15	1
GRC273-A	Sempra Corporate Professional/Technical - Role 12	Profile 14	1
GRC274-A	Sempra Corporate Professional/Technical - Role 13	Profile 13	1
GRC282-A	Sempra Corporate Professional/Technical - Role 14	Profile 9	1
GRC290-A	Sempra Corporate Professional/Technical - Role 15	Profile 18	1
GRC294-A	Sempra Corporate Professional/Technical - Role 16	Profile 16	1
GRC427-A	Senior Special Agent	Profile 15	4
GRC429-A	Sempra Corporate Professional/Technical - Role 17	Profile 15	2
GRC431-A	Principal Corporate Development and Strategy Advisor	Profile 17	4
GRC432-A	Sempra Corporate Professional/Technical - Role 18	Profile 15	2
TOTAL:			134
Benchmark Incumbents		134	
Total Incumbents		204	
Coverage		66%	

Corporate Center Physical/Technical Benchmark Jobs Included in Study

2024 GRC Study Position #	Sempra Corporate Benchmark Title	Profile	Number of Sempra Corporate Employees
GRC428-A	Executive Security Specialist I (Call-In)	Profile 10	8
		TOTAL:	8
	Benchmark Incumbents	8	
	Total Incumbents	10	
	Coverage	80%	

Corporate Center Clerical Benchmark Jobs Included in Study

2024 GRC Study Position #	Sempra Corporate Benchmark Title	Profile	Number of Sempra Corporate Employees
GRC68-A	Administrative Associate	Profile 9	5
GRC111-A	Executive Assistant	Profile 10	10
GRC150-A	Senior Paralegal	Profile 11	4
GRC178-A	Senior Legal Administrative Associate	Profile 10	4
GRC204-A	Sempra Corporate Clerical - Role 1	Profile 8	3
GRC268-A	Sempra Corporate Clerical - Role 2	Profile 8	1
GRC272-A	Sempra Corporate Clerical - Role 3	Profile 9	1
GRC276-A	Sempra Corporate Clerical - Role 4	Profile 8	1
GRC286-A	Sempra Corporate Clerical - Role 5	Profile 9	1
TOTAL:			30
Benchmark Incumbents		30	
Total Incumbents		39	
Coverage		77%	

APPENDIX B – I: Detailed Competitive Summary by Employee Category – SDGE¹¹

¹¹ Jobs have been sorted by Sempra GRC Code.
April 2022

Executive		SDGE Averages						Competitive Market Average						Variance - SDGE +/- Market					
2024 GRC Study Position #	SDGE Benchmark Job Title	# of SDGE EEs	Base Salary	Target Total Cash	Benefits	Target Total Comp	Base Salary	Target Total Cash	Benefits	Target Total Comp	Base Salary %	Target Total Cash %	Benefits %	Target Total Comp %	Base Salary %	Target Total Cash %	Benefits %	Target Total Comp %	
GRC317-B	SDGE Executive - Role 1	1	\$247	\$358	\$546	\$905	\$291	\$389	\$493	\$882	85%	92%	111%	103%	85%	113%	111%	103%	
GRC318-B	SDGE Executive - Role 2	1	\$289	\$419	\$591	\$1,079	\$304	\$417	\$568	\$910	96%	102%	104%	107%	96%	128%	104%	119%	
GRC319-B	SDGE Executive - Role 3	1	\$250	\$363	\$546	\$909	\$343	\$485	\$493	\$978	73%	75%	111%	83%	73%	94%	111%	103%	
GRC320-B	SDGE Executive - Role 4	1	\$367	\$550	\$688	\$1,234	\$375	\$487	\$567	\$980	98%	116%	111%	113%	67%	141%	104%	126%	
GRC321-B	SDGE Executive - Role 5	1	\$257	\$373	\$591	\$1,060	\$381	\$563	\$568	\$1,131	67%	66%	104%	85%	67%	75%	104%	89%	
GRC322-B	SDGE Executive - Role 6	1	\$1,410	\$2,063	\$3,366	\$4,838	\$1,694	\$2,323	\$3,108	\$4,863	83%	89%	108%	99%	83%	108%	108%	108%	
Benchmark Incumbents		6				\$5,376				\$4,957									
Total Incumbents		16																	
Coverage						38%													

2024 GRC Study Position #	SDGE Benchmark Job Title	# of SDGE EEs	SDGE Averages				Competitive Market Average				Variance - SDGE +/- Market			
			Base Salary	Target Total Cash	Benefits	Total Comp	Base Salary	Target Total Cash	Benefits	Total Comp	Target Total Cash %	Target Total Benefits %	Target Total Comp %	Total Comp %
GRC29-B	Construction Supervisor - Electric	51	\$161	\$186	\$153	\$339	\$146	\$155	\$302	\$121%	129%	99%	112%	113%
GRC30-B	Team Lead	25	\$127	\$146	\$152	\$255	\$159	\$167	\$302	92%	91%	97%	95%	94%
GRC103-B	Assistant Customer Center Supervisor	10	\$70	\$81	\$119	\$200	\$97	\$112	\$208	84%	85%	106%	96%	96%
GRC104-B	Customer Care Center Supervisor	9	\$97	\$111	\$116	\$230	\$97	\$112	\$208	111%	113%	106%	111%	113%
GRC107-B	Construction Manager - Electric	8	\$171	\$205	\$214	\$384	\$182	\$185	\$367	109%	118%	97%	105%	107%
GRC119-B	Team Leader - IV	8	\$110	\$127	\$130	\$305	\$187	\$196	\$381	68%	66%	82%	81%	81%
GRC122-B	SDGE Management - Role 1	1	\$102	\$117	\$124	\$236	\$98	\$112	\$209	105%	120%	106%	113%	116%
GRC134-B	Operations and Engineering Manager	6	\$165	\$178	\$185	\$357	\$187	\$187	\$372	95%	99%	97%	96%	98%
GRC135-B	Manager - Construction and Operations	6	\$188	\$235	\$258	\$488	\$234	\$251	\$485	92%	100%	101%	100%	105%
GRC136-B	Field Operations Supervisor II	6	\$108	\$124	\$125	\$276	\$137	\$154	\$291	87%	91%	99%	95%	95%
GRC137-B	Facilities Manager	6	\$113	\$130	\$144	\$274	\$125	\$139	\$268	103%	108%	104%	104%	104%
GRC147-B	Field Operations Supervisor I	4	\$117	\$135	\$142	\$288	\$137	\$154	\$291	94%	98%	98%	98%	100%
GRC148-B	Electric Meter Test Supervisor	4	\$111	\$131	\$142	\$284	\$137	\$154	\$291	94%	98%	98%	98%	100%
GRC162-B	Team Supervisor	4	\$114	\$131	\$138	\$282	\$138	\$154	\$291	97%	100%	99%	97%	98%
GRC166-B	Billing Supervisor	4	\$117	\$134	\$140	\$278	\$138	\$154	\$291	97%	100%	99%	97%	98%
GRC170-B	SDGE Management - Role 2	3	\$105	\$121	\$119	\$265	\$125	\$139	\$263	120%	123%	104%	113%	113%
GRC171-B	SDGE Management - Role 3	3	\$98	\$113	\$120	\$251	\$105	\$109	\$233	97%	97%	104%	101%	98%
GRC181-B	SDGE Management - Role 4	3	\$100	\$113	\$120	\$251	\$105	\$109	\$233	98%	107%	108%	108%	109%
GRC193-B	SDGE Management - Role 5	3	\$161	\$193	\$208	\$372	\$166	\$165	\$351	101%	102%	90%	96%	98%
GRC195-B	SDGE Management - Role 6	3	\$297	\$401	\$464	\$643	\$370	\$363	\$733	105%	117%	122%	115%	123%
GRC198-B	SDGE Management - Role 7	2	\$142	\$163	\$172	\$333	\$161	\$172	\$333	92%	95%	96%	99%	103%
GRC207-B	SDGE Management - Role 8	2	\$80	\$92	\$96	\$211	\$94	\$93	\$204	92%	103%	106%	103%	105%
GRC208-B	SDGE Management - Role 9	3	\$170	\$207	\$226	\$441	\$197	\$232	\$472	86%	89%	97%	93%	97%
GRC213-B	SDGE Management - Role 10	3	\$150	\$180	\$195	\$349	\$139	\$137	\$311	118%	129%	98%	112%	118%
GRC227-B	SDGE Management - Role 11	1	\$157	\$189	\$204	\$380	\$147	\$152	\$328	114%	121%	98%	109%	115%
GRC232-B	SDGE Management - Role 12	1	\$164	\$197	\$215	\$388	\$142	\$188	\$341	115%	134%	93%	110%	117%
GRC233-B	SDGE Management - Role 13	1	\$143	\$165	\$174	\$344	\$152	\$169	\$349	94%	98%	97%	97%	101%
GRC234-B	SDGE Management - Role 14	1	\$210	\$222	\$241	\$352	\$224	\$283	\$381	79%	79%	110%	95%	98%
GRC235-B	SDGE Management - Role 15	1	\$145	\$167	\$176	\$350	\$148	\$162	\$368	92%	92%	110%	102%	110%
GRC236-B	SDGE Management - Role 16	1	\$154	\$177	\$186	\$379	\$169	\$184	\$403	96%	96%	95%	95%	100%
GRC238-B	SDGE Management - Role 17	1	\$144	\$166	\$177	\$324	\$154	\$164	\$360	96%	96%	96%	96%	99%
GRC239-B	SDGE Management - Role 18	1	\$144	\$166	\$177	\$324	\$154	\$164	\$360	96%	96%	96%	96%	99%
GRC240-B	SDGE Management - Role 19	1	\$144	\$166	\$177	\$324	\$154	\$164	\$360	96%	96%	96%	96%	99%
GRC241-B	SDGE Management - Role 20	1	\$176	\$220	\$254	\$437	\$198	\$197	\$395	105%	112%	93%	102%	111%
GRC242-B	SDGE Management - Role 21	1	\$123	\$141	\$148	\$293	\$132	\$148	\$302	95%	100%	99%	97%	99%
GRC243-B	SDGE Management - Role 22	1	\$128	\$147	\$152	\$296	\$138	\$154	\$302	101%	113%	104%	105%	109%
GRC245-B	SDGE Management - Role 23	1	\$210	\$263	\$311	\$500	\$261	\$298	\$559	102%	101%	110%	106%	114%
GRC246-B	SDGE Management - Role 24	2	\$148	\$174	\$172	\$353	\$161	\$165	\$354	94%	102%	104%	100%	101%
GRC250-B	SDGE Management - Role 25	1	\$108	\$124	\$130	\$243	\$94	\$93	\$204	125%	133%	97%	100%	101%
GRC251-B	SDGE Management - Role 26	1	\$195	\$244	\$259	\$571	\$278	\$289	\$576	87%	86%	110%	118%	122%
GRC252-B	SDGE Management - Role 27	1	\$227	\$284	\$333	\$612	\$285	\$288	\$584	96%	96%	96%	96%	104%
GRC253-B	SDGE Management - Role 28	1	\$185	\$244	\$290	\$572	\$225	\$285	\$583	87%	86%	110%	105%	115%
GRC255-B	SDGE Management - Role 29	1	\$141	\$162	\$171	\$306	\$158	\$159	\$346	144%	150%	104%	124%	128%
GRC257-B	SDGE Management - Role 30	1	\$170	\$173	\$181	\$351	\$154	\$185	\$342	105%	110%	97%	103%	106%
GRC304-B	Group Product Manager - Shared Services	6	\$171	\$203	\$213	\$387	\$180	\$183	\$379	113%	118%	93%	102%	104%
GRC307-B	Construction Manager	14	\$171	\$205	\$225	\$408	\$180	\$183	\$381	105%	113%	93%	102%	104%
GRC400-B	Construction Supervisor	8	\$151	\$173	\$182	\$352	\$160	\$163	\$358	106%	108%	93%	103%	107%
GRC415-B	Group Construction Management Project Planning Supervisor	8	\$124	\$146	\$150	\$326	\$149	\$158	\$361	83%	87%	95%	90%	92%
GRC416-B	Gas Construction Supervisor	26	\$127	\$146	\$154	\$336	\$136	\$154	\$350	103%	108%	95%	103%	105%
GRC416-B	Gas Construction Manager	10	\$135	\$152	\$163	\$352	\$152	\$163	\$371	103%	103%	95%	103%	105%
Benchmark Incumbents			\$7,385	\$8,798	\$9,452	\$18,372	\$7,508	\$8,653	\$9,496	\$18,085	96%	102%	101%	105%
Total Incumbents			697											
Coverage			39%											

Professional/Technical		SDGE Averages										Competitive Market Average										Variance - SDGE +/- Market									
2024 GRC Study Position #	SDGE Benchmark Job Title	# of SDGE EEs	Base Salary	Target Total Cash	Total Cash	Benefits	Target Total Comp	Total Comp	Base Salary	Target Total Cash	Total Cash	Benefits	Target Total Comp	Total Comp	Base Salary %	Target Total Cash %	Total Cash %	Benefits %	Target Total Comp %	Total Comp %	Base Salary %	Target Total Cash %	Total Cash %	Benefits %	Target Total Comp %	Total Comp %					
GRC5-B	Project Manager - II	66	\$126	\$145	\$152	\$169	\$314	\$321	\$144	\$156	\$172	\$172	\$330	\$328	88%	92%	97%	95%	95%	98%	88%	92%	97%	95%	95%	98%					
GRC11-B	Technical Advisor - II	9	\$113	\$130	\$134	\$152	\$281	\$286	\$129	\$145	\$154	\$154	\$299	\$304	91%	95%	90%	95%	94%	94%	91%	95%	90%	95%	94%	94%					
GRC12-B	Project Manager - I	20	\$108	\$124	\$126	\$144	\$268	\$271	\$118	\$126	\$139	\$139	\$265	\$264	91%	96%	101%	106%	101%	102%	91%	96%	101%	106%	101%	102%					
GRC18-B	Engineer II	25	\$82	\$94	\$96	\$119	\$213	\$215	\$82	\$108	\$105	\$112	\$220	\$217	85%	87%	91%	106%	97%	98%	85%	87%	91%	106%	97%	98%					
GRC25-B	SDGE Professional/Technical - Role 1	43	\$101	\$116	\$118	\$144	\$260	\$262	\$119	\$130	\$139	\$139	\$259	\$268	85%	96%	104%	100%	100%	98%	85%	96%	104%	100%	100%	98%					
GRC26-B	Project Manager - III	2	\$76	\$87	\$92	\$107	\$187	\$192	\$81	\$95	\$92	\$92	\$177	\$177	83%	103%	108%	109%	106%	108%	83%	103%	108%	109%	106%	108%					
GRC30-B	SDGE Professional/Technical - Role 2	17	\$145	\$167	\$174	\$197	\$364	\$371	\$145	\$197	\$194	\$219	\$415	\$413	83%	85%	90%	90%	88%	90%	83%	85%	90%	90%	88%	90%					
GRC32-B	Project Specialist	10	\$78	\$101	\$116	\$124	\$308	\$262	\$107	\$114	\$128	\$241	\$241	\$241	102%	114%	109%	105%	105%	109%	102%	114%	109%	105%	105%	113%					
GRC37-B	Business Systems Analyst - II	13	\$89	\$107	\$123	\$152	\$275	\$280	\$125	\$139	\$154	\$154	\$288	\$293	86%	91%	92%	95%	95%	96%	86%	91%	92%	95%	95%	96%					
GRC42-B	Business Systems Analyst - I	18	\$89	\$103	\$103	\$144	\$247	\$248	\$115	\$122	\$121	\$139	\$261	\$260	77%	84%	85%	104%	104%	107%	77%	84%	85%	104%	104%	107%					
GRC44-B	Senior Engineer	37	\$116	\$134	\$134	\$144	\$278	\$278	\$119	\$131	\$139	\$139	\$259	\$270	86%	111%	102%	104%	107%	103%	86%	111%	102%	104%	107%	103%					
GRC45-B	SDGE Professional/Technical - Role 3	14	\$123	\$146	\$146	\$169	\$309	\$310	\$123	\$146	\$154	\$154	\$309	\$310	91%	95%	90%	95%	95%	95%	91%	95%	90%	95%	95%	95%					
GRC48-B	Principal Business Analyst	2	\$123	\$146	\$148	\$169	\$320	\$327	\$123	\$148	\$167	\$167	\$325	\$322	91%	95%	89%	97%	90%	93%	91%	95%	89%	97%	90%	93%					
GRC50-B	Senior Business Analyst	28	\$146	\$168	\$168	\$179	\$347	\$354	\$146	\$168	\$185	\$185	\$347	\$346	100%	100%	100%	100%	100%	104%	100%	100%	100%	100%	100%	104%					
GRC53-B	Business Systems Analyst - I	6	\$80	\$93	\$95	\$119	\$214	\$214	\$80	\$94	\$94	\$94	\$206	\$205	99%	99%	100%	100%	100%	102%	99%	99%	100%	100%	100%	102%					
GRC55-B	Information Technology Associate - Rotation	26	\$74	\$85	\$85	\$100	\$185	\$182	\$74	\$82	\$82	\$82	\$174	\$174	97%	104%	100%	108%	107%	105%	97%	104%	100%	108%	107%	105%					
GRC58-B	Customer Programs Advisor II	10	\$107	\$123	\$129	\$138	\$261	\$267	\$109	\$118	\$128	\$128	\$246	\$245	98%	100%	100%	106%	106%	109%	98%	100%	100%	106%	106%	109%					
GRC60-B	Associate Engineer - Rotation	23	\$73	\$85	\$79	\$100	\$165	\$179	\$73	\$85	\$85	\$92	\$177	\$177	90%	93%	93%	109%	105%	101%	90%	93%	93%	109%	105%	101%					
GRC66-B	Senior Business Systems Analyst	21	\$106	\$122	\$124	\$169	\$291	\$294	\$127	\$137	\$127	\$172	\$309	\$299	88%	89%	93%	95%	94%	98%	88%	89%	93%	95%	94%	98%					
GRC67-B	Associate Billing Analyst	20	\$67	\$77	\$78	\$92	\$169	\$169	\$65	\$68	\$68	\$79	\$137	\$137	122%	133%	134%	116%	123%	124%	122%	133%	134%	116%	123%	124%					
GRC70-B	Senior Accountant - II	19	\$243	\$303	\$325	\$328	\$631	\$653	\$230	\$272	\$272	\$298	\$570	\$570	105%	111%	119%	110%	111%	114%	105%	111%	119%	110%	111%	114%					
GRC72-B	Senior Accountant - I	18	\$101	\$116	\$121	\$144	\$266	\$267	\$113	\$129	\$129	\$139	\$268	\$268	84%	90%	94%	104%	103%	97%	84%	90%	94%	104%	103%	97%					
GRC73-B	Senior Environmental Specialist	18	\$105	\$121	\$123	\$144	\$266	\$267	\$113	\$119	\$122	\$139	\$257	\$260	93%	102%	101%	104%	103%	103%	93%	102%	101%	104%	103%	103%					
GRC76-B	SDGE Professional/Technical - Role 4	1	\$144	\$165	\$177	\$197	\$363	\$374	\$175	\$203	\$199	\$219	\$422	\$418	82%	81%	89%	90%	86%	89%	82%	81%	89%	90%	86%	89%					
GRC79-B	Communications Manager	4	\$108	\$125	\$124	\$152	\$276	\$276	\$135	\$146	\$147	\$154	\$300	\$301	80%	85%	84%	95%	92%	92%	80%	85%	84%	95%	92%	92%					
GRC81-B	Business Analyst - II	16	\$79	\$91	\$92	\$100	\$192	\$192	\$85	\$96	\$88	\$92	\$178	\$180	89%	95%	104%	109%	108%	105%	89%	95%	104%	109%	108%	105%					
GRC82-B	Billing Analyst - I	12	\$84	\$94	\$113	\$138	\$248	\$250	\$105	\$109	\$112	\$128	\$237	\$240	89%	95%	101%	108%	104%	105%	89%	95%	101%	108%	104%	105%					
GRC84-B	Public Affairs Manager	14	\$62	\$76	\$88	\$92	\$165	\$169	\$71	\$76	\$76	\$79	\$155	\$155	114%	123%	128%	116%	119%	122%	114%	123%	128%	116%	119%	122%					
GRC85-B	SDGE Professional/Technical - Role 5	5	\$126	\$145	\$135	\$152	\$296	\$296	\$135	\$146	\$147	\$154	\$300	\$301	93%	98%	92%	99%	99%	95%	93%	98%	92%	99%	99%	95%					
GRC86-B	Senior Programs Advisor I	10	\$100	\$115	\$123	\$138	\$275	\$275	\$128	\$135	\$135	\$154	\$289	\$289	84%	86%	91%	95%	92%	85%	84%	86%	91%	95%	92%	85%					
GRC88-B	Field Utility Specialist - System Specialist	13	\$82	\$94	\$91	\$119	\$213	\$210	\$82	\$91	\$91	\$112	\$203	\$203	95%	104%	100%	108%	105%	104%	95%	104%	100%	108%	105%	104%					
GRC90-B	Field Utility Specialist - System Specialist	12	\$72	\$82	\$86	\$119	\$201	\$205	\$65	\$80	\$80	\$112	\$202	\$202	84%	91%	95%	106%	100%	102%	84%	91%	95%	106%	100%	102%					
GRC92-B	Environmental Specialist	4	\$89	\$102	\$101	\$119	\$221	\$220	\$89	\$96	\$96	\$112	\$208	\$209	96%	103%	103%	106%	106%	105%	96%	103%	103%	106%	106%	105%					
GRC95-B	Senior Customer Programs Advisor	5	\$126	\$145	\$152	\$152	\$297	\$304	\$135	\$151	\$151	\$154	\$304	\$305	93%	97%	101%	98%	98%	100%	93%	97%	101%	98%	98%	100%					
GRC97-B	Senior Infrastructure Technologist	11	\$146	\$168	\$177	\$179	\$319	\$322	\$142	\$156	\$156	\$172	\$328	\$328	103%	108%	113%	96%	96%	100%	103%	108%	113%	96%	96%	100%					
GRC98-B	Principal Accountant	12	\$122	\$140	\$144	\$179	\$319	\$322	\$151	\$166	\$166	\$185	\$350	\$351	85%	87%	87%	97%	91%	92%	85%	87%	87%	97%	91%	92%					
GRC99-B	Project Advisor	12	\$95	\$109	\$112	\$119	\$228	\$231	\$96	\$100	\$99	\$112	\$212	\$210	99%	108%	113%	106%	107%	110%	99%	108%	113%	106%	107%	110%					
GRC102-B	Senior Customer Project Planner	10	\$109	\$126	\$134	\$152	\$278	\$286	\$140	\$152	\$156	\$154	\$306	\$310	78%	83%	86%	95%	91%	92%	78%	83%	86%	95%	91%	92%					
GRC108-B	Senior Safety Advisor	9	\$116	\$133	\$139	\$144	\$278	\$283	\$117	\$123	\$122	\$139	\$262	\$260	98%	104%	114%	106%	104%	109%	98%	104%	114%	106%	104%	109%					
GRC109-B	Customer Programs Specialist I	9	\$77	\$88	\$92	\$92	\$180	\$184	\$67	\$72	\$71	\$82	\$151	\$150	114%	122%	130%	116%	119%	122%	114%	122%	130%	116%	119%	122%					
GRC110-B	Staff Accountant - II	10	\$78	\$89	\$92	\$100	\$190	\$192	\$78	\$82	\$82	\$92	\$173	\$174	98%	110%	112%	109%	109%	110%	98%	110%	112%	109%	109%	110%					
GRC112-B	SDGE Professional/Technical - Role 6	3	\$121	\$140	\$146	\$169	\$309	\$315	\$135	\$146	\$147	\$172	\$318	\$319	90%	96%	99%	98%	97%	99%	90%	96%	99%	98%	97%	99%					
GRC113-B	SDGE Professional/Technical - Role 7	3	\$100	\$115	\$114	\$138	\$253	\$252	\$105	\$112	\$111	\$128	\$239	\$238	103%	103%	103%	108%	106%	109%	103%	103%	103%	108%	106%	109%					
GRC115-B	Infrastructure Technologist	5	\$119	\$137	\$142	\$144	\$281	\$286	\$118	\$126	\$125	\$139	\$264	\$263	100%	109%	114%	104%	104%	109%	100%	109%	114%	104%	104%	109%					
GRC117-B	SDGE Professional/Technical - Role 8	3	\$110	\$126	\$127	\$169	\$296	\$296	\$141	\$151	\$151	\$172	\$324	\$323	78%	84%	84%	98%	91%	92%	78%	84%	84%	98%	91%	92%					
GRC120-B	Customer Project Planner	8	\$88	\$101	\$103	\$119	\$220	\$222	\$97	\$104	\$111	\$112	\$216	\$216	91%	97%	93%	106%	102%	100%	91%	97%	93%	106%	102%	100%					
GRC121-B	Senior Accountant - Supervisor	6	\$131	\$150	\$159	\$179	\$329	\$336	\$151	\$165	\$166	\$185	\$350	\$351	86%	95%	95%	97%	94%	96%	86%	95%	95%	97%	94%	96%					
GRC123-B	Senior Accountant - Escalation	8	\$123	\$140	\$140	\$169	\$309	\$310	\$123	\$140	\$140	\$172	\$314	\$314	104%	104%	104%	104%	104%	104%	104%	104%	104%	104%	104%	104%	104%				
GRC127-B	Senior Accountant - Escalation	7	\$109	\$126	\$129	\$169	\$299	\$299	\$138	\$144	\$144	\$162	\$314	\$314	79%	86%	85%	98%	94%	92%	79%	86%	85%	98%	94%	92%					

SDGE Averages										Competitive Market Average										Variance - SDGE +/- Market									
Professional/Technical	2024 GRC Study Position #	SDGE Benchmark Job Title	# of SDGE EEs	Base Salary	Target Total Cash	Total Cash	Benefits	Target Total Comp	Total Comp	Base Salary	Target Total Cash	Total Cash	Benefits	Target Total Comp	Total Comp	Base Salary %	Target Total Cash %	Total Cash %	Benefits %	Target Total Comp %	Total Comp %	Base Salary %	Target Total Cash %	Total Cash %	Benefits %	Target Total Comp %	Total Comp %		
	GRC132-B	Business Analyst - I	6	\$73	\$84	\$87	\$92	\$179	\$156	\$76	\$78	\$77	\$79	\$157	\$156	96%	108%	111%	116%	116%	113%	96%	108%	111%	116%	116%	113%		
	GRC133-B	Business Services Customer Energy Specialist	6	\$77	\$89	\$91	\$92	\$180	\$163	\$73	\$76	\$77	\$79	\$157	\$156	106%	117%	119%	116%	116%	117%	106%	117%	119%	116%	116%	117%		
	GRC145-B	Accountant - II	5	\$64	\$73	\$71	\$100	\$174	\$171	\$79	\$91	\$82	\$92	\$173	\$174	81%	90%	87%	109%	106%	100%	81%	90%	87%	109%	106%	99%		
	GRC146-B	Area Forester	5	\$86	\$100	\$119	\$218	\$219	\$203	\$87	\$94	\$83	\$112	\$205	\$204	103%	108%	108%	106%	106%	102%	103%	103%	108%	105%	103%	102%		
	GRC148-B	Senior Human Resources Advisor	5	\$135	\$156	\$152	\$152	\$307	\$303	\$131	\$144	\$144	\$154	\$298	\$298	103%	105%	105%	108%	103%	103%	103%	103%	105%	108%	103%	115%		
	GRC150-B	Senior Paralegal	5	\$109	\$125	\$129	\$138	\$263	\$267	\$101	\$106	\$105	\$128	\$234	\$233	102%	118%	118%	108%	108%	112%	102%	118%	118%	108%	109%	112%		
	GRC152-B	Business Advisor	5	\$105	\$121	\$127	\$138	\$259	\$265	\$104	\$109	\$110	\$128	\$237	\$237	107%	122%	122%	109%	108%	109%	107%	122%	122%	109%	109%	103%		
	GRC153-B	SDGE Professional/Technical - Role 10	5	\$134	\$154	\$158	\$152	\$306	\$309	\$126	\$128	\$146	\$154	\$282	\$300	114%	121%	116%	109%	109%	109%	114%	121%	124%	109%	109%	103%		
	GRC154-B	Land Management Representative	4	\$97	\$112	\$113	\$138	\$212	\$214	\$85	\$91	\$91	\$92	\$184	\$183	99%	109%	109%	109%	109%	117%	99%	109%	109%	109%	109%	117%		
	GRC159-B	Principal Environmental Specialist	4	\$114	\$131	\$138	\$169	\$301	\$307	\$137	\$149	\$149	\$172	\$321	\$321	83%	88%	88%	93%	93%	94%	83%	88%	88%	93%	94%	96%		
	GRC160-B	Customer Operations Center Analyst - I	4	\$86	\$99	\$100	\$119	\$218	\$219	\$88	\$102	\$101	\$112	\$214	\$213	99%	99%	99%	106%	102%	103%	99%	99%	99%	106%	102%	103%		
	GRC165-B	Regulatory Case Manager - III	5	\$144	\$166	\$170	\$197	\$363	\$370	\$173	\$197	\$193	\$219	\$416	\$412	87%	84%	84%	90%	90%	87%	87%	84%	84%	90%	90%	80%		
	GRC174-B	SDGE Professional/Technical - Role 11	4	\$98	\$114	\$105	\$100	\$205	\$205	\$107	\$109	\$112	\$82	\$201	\$201	91%	91%	91%	108%	94%	91%	91%	91%	91%	108%	94%	91%		
	GRC175-B	SDGE Professional/Technical - Role 12	3	\$98	\$114	\$105	\$100	\$205	\$205	\$107	\$109	\$112	\$82	\$201	\$201	91%	91%	91%	108%	94%	91%	91%	91%	91%	108%	94%	91%		
	GRC181-B	SDGE Professional/Technical - Role 13	3	\$90	\$106	\$108	\$119	\$206	\$206	\$86	\$106	\$104	\$112	\$217	\$216	94%	97%	97%	103%	103%	102%	94%	97%	97%	103%	103%	105%		
	GRC182-B	SDGE Professional/Technical - Role 14	3	\$75	\$86	\$89	\$109	\$205	\$208	\$72	\$97	\$97	\$112	\$209	\$209	86%	88%	92%	108%	96%	100%	86%	88%	92%	108%	96%	100%		
	GRC183-B	SDGE Professional/Technical - Role 15	3	\$128	\$147	\$152	\$144	\$292	\$297	\$126	\$138	\$140	\$139	\$277	\$278	102%	102%	109%	104%	106%	106%	102%	102%	109%	104%	106%	106%		
	GRC184-B	SDGE Professional/Technical - Role 16	3	\$70	\$81	\$85	\$100	\$181	\$185	\$76	\$81	\$82	\$92	\$174	\$174	92%	96%	96%	109%	104%	104%	92%	96%	96%	109%	104%	104%		
	GRC185-B	SDGE Professional/Technical - Role 17	3	\$105	\$121	\$127	\$144	\$265	\$271	\$114	\$124	\$123	\$139	\$262	\$262	117%	127%	134%	116%	121%	124%	117%	127%	134%	116%	121%	124%		
	GRC186-B	Regulatory Case Analyst	4	\$78	\$89	\$93	\$92	\$181	\$185	\$66	\$70	\$70	\$79	\$149	\$149	76%	78%	78%	85%	85%	91%	76%	78%	78%	85%	85%	91%		
	GRC187-B	SDGE Professional/Technical - Role 18	3	\$126	\$145	\$153	\$179	\$323	\$332	\$166	\$184	\$181	\$185	\$369	\$366	85%	90%	90%	97%	97%	88%	85%	90%	90%	97%	97%	88%		
	GRC188-B	SDGE Professional/Technical - Role 19	3	\$110	\$126	\$133	\$152	\$278	\$285	\$129	\$140	\$142	\$154	\$294	\$296	85%	94%	94%	99%	94%	96%	85%	94%	94%	99%	94%	96%		
	GRC189-B	SDGE Professional/Technical - Role 20	3	\$157	\$181	\$187	\$183	\$364	\$371	\$167	\$186	\$185	\$188	\$384	\$383	94%	101%	101%	97%	97%	95%	94%	101%	101%	97%	97%	95%		
	GRC190-B	SDGE Professional/Technical - Role 21	3	\$152	\$175	\$187	\$179	\$354	\$366	\$148	\$151	\$160	\$165	\$336	\$345	103%	115%	115%	108%	105%	106%	103%	115%	115%	108%	105%	107%		
	GRC192-B	SDGE Professional/Technical - Role 22	3	\$98	\$113	\$117	\$138	\$251	\$255	\$105	\$110	\$111	\$128	\$238	\$239	75%	77%	77%	83%	83%	89%	75%	77%	77%	83%	83%	89%		
	GRC194-B	SDGE Professional/Technical - Role 23	3	\$150	\$173	\$182	\$253	\$425	\$435	\$200	\$224	\$220	\$251	\$475	\$472	85%	85%	85%	90%	90%	89%	85%	85%	85%	90%	90%	89%		
	GRC197-B	SDGE Professional/Technical - Role 24	3	\$144	\$166	\$176	\$197	\$363	\$373	\$174	\$196	\$196	\$224	\$414	\$414	76%	81%	81%	83%	83%	84%	76%	81%	81%	83%	83%	84%		
	GRC206-B	SDGE Professional/Technical - Role 25	2	\$85	\$98	\$103	\$144	\$242	\$247	\$111	\$124	\$124	\$139	\$259	\$252	95%	105%	105%	104%	104%	100%	95%	105%	105%	104%	104%	100%		
	GRC210-B	SDGE Professional/Technical - Role 26	2	\$105	\$121	\$124	\$144	\$265	\$268	\$108	\$114	\$115	\$139	\$253	\$253	95%	102%	102%	108%	108%	100%	95%	102%	102%	108%	108%	100%		
	GRC211-B	SDGE Professional/Technical - Role 27	2	\$122	\$141	\$148	\$152	\$333	\$330	\$129	\$138	\$137	\$154	\$322	\$321	87%	91%	91%	97%	97%	94%	87%	91%	91%	97%	97%	94%		
	GRC212-B	SDGE Professional/Technical - Role 28	2	\$129	\$146	\$145	\$179	\$327	\$324	\$148	\$163	\$160	\$165	\$346	\$345	90%	90%	90%	99%	99%	94%	90%	90%	90%	99%	99%	94%		
	GRC213-B	SDGE Professional/Technical - Role 29	2	\$129	\$146	\$145	\$179	\$327	\$324	\$148	\$163	\$160	\$165	\$346	\$345	90%	90%	90%	99%	99%	94%	90%	90%	90%	99%	99%	94%		
	GRC214-B	SDGE Professional/Technical - Role 30	2	\$129	\$146	\$145	\$179	\$327	\$324	\$148	\$163	\$160	\$165	\$346	\$345	90%	90%	90%	99%	99%	94%	90%	90%	90%	99%	99%	94%		
	GRC215-B	SDGE Professional/Technical - Role 31	2	\$94	\$107	\$108	\$124	\$221	\$226	\$94	\$106	\$106	\$124	\$221	\$221	95%	104%	104%	108%	108%	100%	95%	104%	104%	108%	108%	100%		
	GRC220-B	SDGE Professional/Technical - Role 32	1	\$95	\$105	\$108	\$119	\$221	\$226	\$97	\$108	\$107	\$122	\$226	\$226	95%	104%	104%	108%	108%	100%	95%	104%	104%	108%	108%	100%		
	GRC231-B	SDGE Professional/Technical - Role 33	1	\$87	\$113	\$117	\$144	\$257	\$262	\$85	\$104	\$104	\$114	\$214	\$214	93%	99%	99%	103%	103%	102%	93%	99%	99%	103%	103%	102%		
	GRC232-B	SDGE Professional/Technical - Role 34	1	\$88	\$110	\$116	\$144	\$257	\$262	\$90	\$105	\$105	\$112	\$208	\$209	98%	104%	104%	109%	109%	105%	98%	104%	104%	109%	109%	105%		
	GRC236-B	SDGE Professional/Technical - Role 35	1	\$108	\$124	\$130	\$144	\$269	\$275	\$105	\$113	\$113	\$139	\$262	\$262	102%	110%	110%	115%	115%	107%	102%	110%	110%	115%	115%	107%		
	GRC243-B	SDGE Professional/Technical - Role 36	1	\$139	\$160	\$169	\$197	\$357	\$366	\$167	\$211	\$205	\$219	\$424	\$424	74%	76%	76%	82%	82%	83%	74%	76%	76%	82%	83%	86%		
	GRC244-B	SDGE Professional/Technical - Role 37	1	\$132	\$152	\$160	\$169	\$322	\$329	\$134	\$144	\$143	\$172	\$315	\$315	85%	92%	92%	98%	98%	102%	85%	92%	92%	98%	98%	102%		
	GRC247-B	SDGE Professional/Technical - Role 38	1	\$100	\$115	\$122	\$144	\$260	\$266	\$118	\$125	\$125	\$139	\$263	\$263	98%	104%	104%	104%	104%	99%	98%	98%	104%	104%	99%	101%		
	GRC248-B	SDGE Professional/Technical - Role 39	1	\$88	\$101	\$105	\$144	\$250	\$250	\$119	\$122	\$122	\$139	\$261	\$261	74%	83%	83%	86%	86%	94%	74%	83%	83%	86%	86%	94%		
	GRC249-B	SDGE Professional/Technical - Role 40	1	\$158	\$182	\$188	\$179	\$361	\$337	\$156	\$173	\$171	\$185	\$358	\$356	101%	108%	108%	108%	108%	101%	101%	108%	108%	108%	108%	101%		
	GRC254-B	SDGE Professional/Technical - Role 41	1	\$111	\$128	\$134	\$138	\$266	\$272	\$103	\$103	\$103	\$128	\$230	\$230	108%	125%	125%	131%	131%	118%	108%	108%	125%	125%	131%	118%		
	GRC255-B	SDGE Professional/Technical - Role 42	1	\$71	\$82	\$86	\$119	\$201	\$205	\$82	\$92	\$92	\$112	\$203	\$203	77%	89%	89%	94%	94%	99%	77%	89%	89%	94%	94%	99%		
	GRC309-B	Planned Outage Coordinator	6	\$70	\$81	\$82	\$112	\$225	\$231	\$88	\$101	\$101	\$112	\$213	\$213	63%	64%	64%	71%	71%	71%	63%	64%	64%	71%	71%	71%		
	GRC335-B	Senior Project Coordinator	7	\$100	\$115	\$121	\$119	\$234	\$240	\$88	\$97	\$97	\$112	\$208	\$208	113%	119%	119%	124%	124%	115%	113%	119%	119%	124%	124%	115%		
	GRC337-B	Area Resource Scheduling Advisor	7	\$89	\$114	\$119	\$119	\$233	\$238																				

Professional/Technical		SDGE Averages										Competitive Market Average										Variance - SDGE +/- Market									
2024 GRC Study Position #	SDGE Benchmark Job Title	# of SDGE EEs	Base Salary	Target Total Cash	Total Comp	Target Total Cash	Total Comp	Base Salary	Target Total Cash	Total Comp	Target Total Cash	Total Comp	Base Salary	Target Total Cash	Total Comp	Base Salary	Target Total Cash	Total Comp	Base Salary	Target Total Cash	Total Comp	Base Salary	Target Total Cash	Total Comp	Base Salary	Target Total Cash	Total Comp	Base Salary	Target Total Cash	Total Comp	
GRC343-B	Senior Solution Analyst - Shared Services	7	\$127	\$146	\$320	\$169	\$315	\$141	\$153	\$320	\$172	\$325	\$141	\$153	\$320	\$141	\$153	\$320	\$141	\$153	\$320	\$141	\$153	\$320	\$141	\$153	\$320	\$141	\$153	\$320	
GRC344-B	Delivery Lead - Shared Services	7	\$129	\$148	\$331	\$183	\$331	\$158	\$169	\$331	\$188	\$331	\$158	\$169	\$331	\$158	\$169	\$331	\$158	\$169	\$331	\$158	\$169	\$331	\$158	\$169	\$331	\$158	\$169	\$331	
GRC345-B	Principal Domain Engineer - SAP - Shared Services	6	\$144	\$165	\$349	\$183	\$349	\$171	\$181	\$349	\$198	\$379	\$171	\$181	\$349	\$171	\$181	\$349	\$171	\$181	\$349	\$171	\$181	\$349	\$171	\$181	\$349	\$171	\$181	\$349	
GRC346-B	Claims Advisor	6	\$85	\$97	\$235	\$138	\$235	\$106	\$112	\$235	\$128	\$239	\$106	\$112	\$235	\$106	\$112	\$235	\$106	\$112	\$235	\$106	\$112	\$235	\$106	\$112	\$235	\$106	\$112	\$235	
GRC347-B	Master Meter Customer Program Advisor	6	\$102	\$117	\$248	\$138	\$248	\$110	\$121	\$248	\$128	\$244	\$110	\$121	\$248	\$110	\$121	\$248	\$110	\$121	\$248	\$110	\$121	\$248	\$110	\$121	\$248	\$110	\$121	\$248	
GRC348-B	Electric Regional Operations Compliance Advisor	6	\$97	\$111	\$238	\$138	\$238	\$110	\$115	\$238	\$128	\$244	\$110	\$115	\$238	\$110	\$115	\$238	\$110	\$115	\$238	\$110	\$115	\$238	\$110	\$115	\$238	\$110	\$115	\$238	
GRC349-B	Senior Marketing Communications Advisor	7	\$113	\$130	\$281	\$152	\$281	\$127	\$147	\$281	\$152	\$307	\$127	\$147	\$281	\$127	\$147	\$281	\$127	\$147	\$281	\$127	\$147	\$281	\$127	\$147	\$281	\$127	\$147	\$281	
GRC350-B	Project Manager - I - Distribution	7	\$108	\$124	\$243	\$119	\$243	\$114	\$124	\$243	\$112	\$243	\$114	\$124	\$243	\$114	\$124	\$243	\$114	\$124	\$243	\$114	\$124	\$243	\$114	\$124	\$243	\$114	\$124	\$243	
GRC351-B	Project Planner III	7	\$133	\$140	\$271	\$144	\$271	\$114	\$129	\$271	\$139	\$263	\$114	\$129	\$271	\$114	\$129	\$271	\$114	\$129	\$271	\$114	\$129	\$271	\$114	\$129	\$271	\$114	\$129	\$271	
GRC352-B	Municipality Advisor	6	\$97	\$112	\$231	\$119	\$231	\$90	\$90	\$231	\$112	\$232	\$90	\$90	\$231	\$90	\$90	\$231	\$90	\$90	\$231	\$90	\$90	\$231	\$90	\$90	\$231	\$90	\$90	\$231	
GRC353-B	Meter Access Compliance Specialist	5	\$88	\$101	\$202	\$100	\$202	\$79	\$84	\$202	\$92	\$201	\$79	\$84	\$202	\$79	\$84	\$202	\$79	\$84	\$202	\$79	\$84	\$202	\$79	\$84	\$202	\$79	\$84	\$202	
GRC354-B	Account Management - Specialist	5	\$63	\$72	\$164	\$92	\$164	\$65	\$72	\$164	\$92	\$164	\$65	\$72	\$164	\$65	\$72	\$164	\$65	\$72	\$164	\$65	\$72	\$164	\$65	\$72	\$164	\$65	\$72	\$164	
GRC355-B	Senior Electric Distribution Analyst	5	\$103	\$124	\$237	\$119	\$237	\$89	\$105	\$237	\$112	\$237	\$89	\$105	\$237	\$89	\$105	\$237	\$89	\$105	\$237	\$89	\$105	\$237	\$89	\$105	\$237	\$89	\$105	\$237	
GRC356-B	Senior Project Manager - I - Shared Services	5	\$145	\$161	\$330	\$183	\$330	\$145	\$161	\$330	\$183	\$330	\$145	\$161	\$330	\$145	\$161	\$330	\$145	\$161	\$330	\$145	\$161	\$330	\$145	\$161	\$330	\$145	\$161	\$330	
GRC357-B	Project Specialist	5	\$71	\$82	\$182	\$100	\$182	\$71	\$82	\$182	\$95	\$182	\$71	\$82	\$182	\$71	\$82	\$182	\$71	\$82	\$182	\$71	\$82	\$182	\$71	\$82	\$182	\$71	\$82	\$182	
GRC358-B	Senior Project Manager - Shared Services	5	\$135	\$156	\$331	\$169	\$331	\$148	\$176	\$331	\$172	\$348	\$148	\$176	\$331	\$148	\$176	\$331	\$148	\$176	\$331	\$148	\$176	\$331	\$148	\$176	\$331	\$148	\$176	\$331	
GRC359-B	Substation Designer	5	\$88	\$102	\$203	\$100	\$203	\$84	\$95	\$203	\$92	\$203	\$84	\$95	\$203	\$84	\$95	\$203	\$84	\$95	\$203	\$84	\$95	\$203	\$84	\$95	\$203	\$84	\$95	\$203	
GRC360-B	Senior Construction Specialist - Administrator	6	\$148	\$171	\$333	\$152	\$333	\$129	\$145	\$333	\$154	\$299	\$129	\$145	\$333	\$129	\$145	\$333	\$129	\$145	\$333	\$129	\$145	\$333	\$129	\$145	\$333	\$129	\$145	\$333	
GRC361-B	Staff Accountant - I - Rotation	6	\$63	\$72	\$191	\$119	\$191	\$79	\$79	\$191	\$112	\$191	\$79	\$79	\$191	\$79	\$79	\$191	\$79	\$79	\$191	\$79	\$79	\$191	\$79	\$79	\$191	\$79	\$79	\$191	
GRC362-B	Business / Economics Analyst	5	\$78	\$90	\$209	\$119	\$209	\$90	\$92	\$209	\$112	\$203	\$90	\$92	\$209	\$90	\$92	\$209	\$90	\$92	\$209	\$90	\$92	\$209	\$90	\$92	\$209	\$90	\$92	\$209	
GRC363-B	Project Manager - I - Safety Specialist	5	\$111	\$127	\$265	\$138	\$265	\$100	\$102	\$265	\$128	\$229	\$100	\$102	\$265	\$100	\$102	\$265	\$100	\$102	\$265	\$100	\$102	\$265	\$100	\$102	\$265	\$100	\$102	\$265	
GRC364-B	Net Energy Metering Specialist	5	\$72	\$83	\$174	\$96	\$174	\$88	\$93	\$174	\$93	\$204	\$88	\$93	\$174	\$88	\$93	\$174	\$88	\$93	\$174	\$88	\$93	\$174	\$88	\$93	\$174	\$88	\$93	\$174	
GRC365-B	Aviation Services Specialist	5	\$77	\$89	\$208	\$119	\$208	\$88	\$93	\$208	\$112	\$204	\$88	\$93	\$208	\$88	\$93	\$208	\$88	\$93	\$208	\$88	\$93	\$208	\$88	\$93	\$208	\$88	\$93	\$208	
GRC366-B	Senior Welding Training Specialist	5	\$117	\$135	\$273	\$138	\$273	\$106	\$116	\$273	\$128	\$243	\$106	\$116	\$273	\$106	\$116	\$273	\$106	\$116	\$273	\$106	\$116	\$273	\$106	\$116	\$273	\$106	\$116	\$273	
GRC367-B	Category Manager	5	\$123	\$142	\$294	\$152	\$294	\$132	\$143	\$294	\$154	\$297	\$132	\$143	\$294	\$132	\$143	\$294	\$132	\$143	\$294	\$132	\$143	\$294	\$132	\$143	\$294	\$132	\$143	\$294	
GRC368-B	Project Manager II - Distribution	5	\$125	\$144	\$282	\$138	\$282	\$100	\$102	\$282	\$128	\$229	\$100	\$102	\$282	\$100	\$102	\$282	\$100	\$102	\$282	\$100	\$102	\$282	\$100	\$102	\$282	\$100	\$102	\$282	
GRC369-B	Technical/Make Planner II	5	\$82	\$106	\$224	\$119	\$224	\$84	\$89	\$224	\$112	\$200	\$84	\$89	\$224	\$84	\$89	\$224	\$84	\$89	\$224	\$84	\$89	\$224	\$84	\$89	\$224	\$84	\$89	\$224	
GRC370-B	Staffing Compliance and Services Specialist	5	\$66	\$76	\$167	\$92	\$167	\$66	\$68	\$167	\$79	\$147	\$66	\$68	\$167	\$66	\$68	\$167	\$66	\$68	\$167	\$66	\$68	\$167	\$66	\$68	\$167	\$66	\$68	\$167	
GRC371-B	Community Outreach Advisor	5	\$100	\$115	\$258	\$138	\$258	\$110	\$113	\$258	\$128	\$241	\$110	\$113	\$258	\$110	\$113	\$258	\$110	\$113	\$258	\$110	\$113	\$258	\$110	\$113	\$258	\$110	\$113	\$258	
GRC380-B	Senior Field Utility Specialist	13	\$104	\$119	\$264	\$144	\$264	\$122	\$131	\$264	\$139	\$269	\$122	\$131	\$264	\$122	\$131	\$264	\$122	\$131	\$264	\$122	\$131	\$264	\$122	\$131	\$264	\$122	\$131	\$264	
GRC381-B	Construction Project Coordinator - Electric	8	\$103	\$116	\$257	\$119	\$257	\$86	\$97	\$257	\$112	\$268	\$86	\$97	\$257	\$86	\$97	\$257	\$86	\$97	\$257	\$86	\$97	\$257	\$86	\$97	\$257	\$86	\$97	\$257	
GRC382-B	Construction Management Specialist	8	\$79	\$91	\$209	\$119	\$209	\$79	\$89	\$209	\$112	\$201	\$79	\$89	\$209	\$79	\$89	\$209	\$79	\$89	\$209	\$79	\$89	\$209	\$79	\$89	\$209	\$79	\$89	\$209	
GRC383-B	Customer Programs Specialist II	6	\$79	\$91	\$209	\$119	\$209	\$86	\$91	\$209	\$112	\$201	\$86	\$91	\$209	\$86	\$91	\$209	\$86	\$91	\$209	\$86	\$91	\$209	\$86	\$91	\$209	\$86	\$91	\$209	
GRC384-B	Senior Software Engineer	18	\$127	\$146	\$325	\$179	\$325	\$156	\$166	\$325	\$185	\$341	\$156	\$166	\$325	\$156	\$166	\$325	\$156	\$166	\$325	\$156	\$166	\$325	\$156	\$166	\$325	\$156	\$166	\$325	
GRC385-B	Senior Software Engineer	20	\$121	\$139	\$318	\$179	\$318	\$144	\$156	\$318	\$185	\$341	\$144	\$156	\$318	\$144	\$156	\$318	\$144	\$156	\$318	\$144	\$156	\$318	\$144	\$156	\$318	\$144	\$156	\$318	
GRC386-B	Product Owner - Team Lead - Shared Services	22	\$138	\$159	\$328	\$169	\$328	\$144	\$155	\$328	\$172	\$327	\$144	\$155	\$328	\$144	\$155	\$328	\$144	\$155	\$328	\$144	\$155	\$328	\$144	\$155	\$328	\$144	\$155	\$328	
GRC388-B	Senior Solution Analyst - Shared Services	11	\$126	\$145	\$314	\$179	\$314	\$141	\$152	\$314	\$172	\$325	\$141	\$152	\$314	\$141	\$152	\$314	\$141	\$152	\$314	\$141	\$152	\$314	\$141	\$152	\$314	\$141	\$152	\$314	
GRC389-B	Domain Architect - Shared Services	8	\$142	\$164	\$342	\$183	\$342	\$152	\$165	\$342	\$185	\$350	\$152	\$165	\$342	\$152	\$165	\$342	\$152	\$165	\$342	\$152	\$165	\$342	\$152	\$165	\$342	\$152	\$165	\$342	
GRC390-B	Program Delivery Manager - Shared Services	8	\$153	\$176	\$359	\$183	\$359	\$174	\$195	\$359	\$188	\$393	\$174	\$195	\$359	\$174	\$195	\$359	\$174	\$195	\$359	\$174	\$195	\$359	\$174	\$195	\$359	\$174	\$195	\$359	
GRC391-B	Senior Domain Engineer - Shared Services	8	\$112	\$129	\$288	\$169	\$288	\$148	\$161	\$288	\$172	\$326	\$148	\$161	\$288	\$148	\$161	\$288	\$148	\$161	\$288	\$148	\$161	\$288	\$148	\$161	\$288	\$148	\$161	\$288	
GRC392-B	Principal Domain Engineer - Shared Services	13	\$133	\$153	\$336	\$183	\$336	\$175	\$195	\$336	\$188	\$393	\$175	\$195	\$336	\$175	\$195	\$336	\$175	\$195	\$336	\$175	\$195	\$336	\$175	\$195	\$336	\$175	\$195	\$336	
GRC393-B	Associate Accountant - Rotation	9	\$61	\$70	\$162	\$92	\$162	\$66	\$68	\$162	\$79	\$147	\$66	\$68	\$162	\$66	\$68	\$162	\$66	\$68	\$162	\$66	\$68	\$162	\$66	\$68	\$162	\$66	\$68	\$162	
GRC395-B	Construction and Operations Planner	11	\$86	\$99	\$222	\$119	\$222	\$95																							

Physical/Technical										SDGE Averages										Competitive Market Average										Variance - SDGE +/- Market																																																																																		
2024 GRC Study Position #	SDGE Benchmark Job Title	# of SDGE EEs	Base Salary	Target Total Cash	Total Cash	Benefits	Target Total Comp	Total Comp	Base Salary	Target Total Cash	Total Cash	Benefits	Target Total Comp	Total Comp	Base Salary	Target Total Cash	Total Cash	Benefits	Target Total Comp	Total Comp	Base Salary	Target Total Cash	Total Cash	Benefits	Target Total Comp	Total Comp																																																																																						
GRC6-B	Lineman - FMCSA	143	\$135	\$135	\$135	\$134	\$269	\$269	\$110	\$112	\$112	\$116	\$228	\$237	\$110	\$112	\$112	\$116	\$228	\$237	\$110	\$112	\$112	\$116	\$228	\$237																																																																																						
GRC16-B	Service Technician	78	\$103	\$103	\$103	\$103	\$237	\$237	\$103	\$115	\$115	\$114	\$232	\$230	\$103	\$115	\$115	\$114	\$232	\$230	\$103	\$115	\$115	\$114	\$232	\$230																																																																																						
GRC20-B	Substation Electrician - FMCSA	67	\$131	\$131	\$131	\$134	\$265	\$266	\$100	\$146	\$146	\$106	\$263	\$263	\$100	\$146	\$146	\$106	\$263	\$263	\$100	\$146	\$146	\$106	\$263	\$263																																																																																						
GRC21-B	Locator	65	\$94	\$94	\$94	\$106	\$199	\$199	\$87	\$105	\$105	\$87	\$197	\$180	\$87	\$105	\$105	\$87	\$197	\$180	\$87	\$105	\$105	\$87	\$197	\$180																																																																																						
GRC23-B	Meter Service Person	63	\$86	\$86	\$86	\$134	\$220	\$220	\$94	\$96	\$96	\$100	\$213	\$213	\$94	\$96	\$96	\$100	\$213	\$213	\$94	\$96	\$96	\$100	\$213	\$213																																																																																						
GRC33-B	Troubleshooter	42	\$144	\$144	\$144	\$134	\$278	\$278	\$109	\$109	\$109	\$112	\$228	\$228	\$109	\$109	\$109	\$112	\$228	\$228	\$109	\$109	\$109	\$112	\$228	\$228																																																																																						
GRC39-B	Service Planner	40	\$80	\$92	\$92	\$107	\$209	\$211	\$88	\$104	\$104	\$107	\$213	\$216	\$88	\$104	\$104	\$107	\$213	\$216	\$88	\$104	\$104	\$107	\$213	\$216																																																																																						
GRC41-B	Fleet Maintenance Technician - FMCSA	38	\$95	\$95	\$95	\$107	\$202	\$202	\$90	\$106	\$106	\$95	\$205	\$205	\$90	\$106	\$106	\$95	\$205	\$205	\$90	\$106	\$106	\$95	\$205	\$205																																																																																						
GRC43-B	Working Foreman - Electric Distribution - FMCSA	37	\$149	\$149	\$149	\$134	\$283	\$283	\$113	\$166	\$166	\$118	\$283	\$284	\$113	\$166	\$166	\$118	\$283	\$284	\$113	\$166	\$166	\$118	\$283	\$284																																																																																						
GRC47-B	Patroller (Gas)	33	\$86	\$96	\$96	\$107	\$193	\$193	\$86	\$96	\$96	\$89	\$191	\$184	\$86	\$96	\$96	\$89	\$191	\$184	\$86	\$96	\$96	\$89	\$191	\$184																																																																																						
GRC51-B	Inspector A	28	\$104	\$104	\$104	\$134	\$238	\$238	\$110	\$117	\$117	\$116	\$233	\$234	\$110	\$117	\$117	\$116	\$233	\$234	\$110	\$117	\$117	\$116	\$233	\$234																																																																																						
GRC52-B	Distribution Systems Operator	28	\$141	\$141	\$141	\$134	\$276	\$277	\$96	\$158	\$158	\$103	\$270	\$270	\$96	\$158	\$158	\$103	\$270	\$270	\$96	\$158	\$158	\$103	\$270	\$270																																																																																						
GRC51-B	Electric Meter Reader	21	\$118	\$118	\$118	\$134	\$232	\$232	\$94	\$132	\$132	\$100	\$245	\$246	\$94	\$132	\$132	\$100	\$245	\$246	\$94	\$132	\$132	\$100	\$245	\$246																																																																																						
GRC51-B	Line Assistant - FMCSA	19	\$69	\$69	\$69	\$81	\$149	\$149	\$69	\$81	\$81	\$84	\$149	\$149	\$69	\$81	\$81	\$84	\$149	\$149	\$69	\$81	\$81	\$84	\$149	\$149																																																																																						
GRC55-B	Gas Underground Technician (A)	20	\$81	\$81	\$81	\$107	\$188	\$188	\$84	\$84	\$84	\$88	\$189	\$203	\$84	\$84	\$84	\$88	\$189	\$203	\$84	\$84	\$84	\$88	\$189	\$203																																																																																						
GRC75-B	Senior Operations Technician	17	\$104	\$114	\$114	\$118	\$224	\$228	\$106	\$110	\$110	\$111	\$242	\$243	\$106	\$110	\$110	\$111	\$242	\$243	\$106	\$110	\$110	\$111	\$242	\$243																																																																																						
GRC78-B	Senior Operations Technician	17	\$104	\$114	\$114	\$118	\$224	\$228	\$106	\$110	\$110	\$111	\$242	\$243	\$106	\$110	\$110	\$111	\$242	\$243	\$106	\$110	\$110	\$111	\$242	\$243																																																																																						
GRC80-B	Traffic Control Assistant	16	\$43	\$43	\$43	\$55	\$99	\$99	\$45	\$45	\$45	\$46	\$99	\$100	\$45	\$45	\$45	\$46	\$99	\$100	\$45	\$45	\$45	\$46	\$99	\$100																																																																																						
GRC91-B	Business Manager/Assistant of Control Systems	12	\$111	\$111	\$111	\$107	\$218	\$218	\$93	\$124	\$124	\$97	\$229	\$228	\$93	\$124	\$124	\$97	\$229	\$228	\$93	\$124	\$124	\$97	\$229	\$228																																																																																						
GRC101-B	SDGE Physical/Technical - Role 1	1	\$81	\$81	\$81	\$106	\$187	\$187	\$70	\$75	\$75	\$92	\$167	\$167	\$70	\$75	\$75	\$92	\$167	\$167	\$70	\$75	\$75	\$92	\$167	\$167																																																																																						
GRC106-B	Working Foreman - Substation - FMCSA	9	\$140	\$140	\$140	\$127	\$268	\$268	\$139	\$149	\$149	\$142	\$290	\$291	\$139	\$149	\$149	\$142	\$290	\$291	\$139	\$149	\$149	\$142	\$290	\$291																																																																																						
GRC125-B	Operations Technician	7	\$92	\$102	\$102	\$117	\$219	\$219	\$89	\$95	\$95	\$99	\$204	\$208	\$89	\$95	\$95	\$99	\$204	\$208	\$89	\$95	\$95	\$99	\$204	\$208																																																																																						
GRC138-B	Working Foreman - Gas / Non-Air Qualified	4	\$103	\$122	\$122	\$134	\$257	\$257	\$107	\$111	\$111	\$116	\$254	\$254	\$107	\$111	\$111	\$116	\$254	\$254	\$107	\$111	\$111	\$116	\$254	\$254																																																																																						
GRC149-B	Maintenance Mechanic	6	\$99	\$109	\$112	\$114	\$223	\$226	\$77	\$82	\$82	\$77	\$188	\$184	\$77	\$82	\$82	\$77	\$188	\$184	\$77	\$82	\$82	\$77	\$188	\$184																																																																																						
GRC163-B	Instrument and Control Technician	6	\$93	\$102	\$103	\$117	\$219	\$220	\$101	\$111	\$111	\$106	\$219	\$214	\$101	\$111	\$111	\$106	\$219	\$214	\$101	\$111	\$111	\$106	\$219	\$214																																																																																						
GRC167-B	Instrument Control Technician - Gas - Transmission	4	\$116	\$116	\$116	\$107	\$223	\$223	\$106	\$106	\$106	\$105	\$235	\$211	\$106	\$106	\$106	\$105	\$235	\$211	\$106	\$106	\$106	\$105	\$235	\$211																																																																																						
GRC201-B	Lab**** - Gas Regional Operations Construction	4	\$43	\$43	\$43	\$94	\$137	\$137	\$55	\$55	\$55	\$56	\$134	\$134	\$55	\$55	\$55	\$56	\$134	\$134	\$55	\$55	\$55	\$56	\$134	\$134																																																																																						
GRC238-B	Apprentice Electrician - FMCSA	20	\$86	\$96	\$96	\$134	\$231	\$231	\$101	\$101	\$101	\$116	\$218	\$218	\$101	\$101	\$101	\$116	\$218	\$218	\$101	\$101	\$101	\$116	\$218	\$218																																																																																						
GRC239-B	Apprentice Lineman - FMCSA	65	\$86	\$96	\$96	\$106	\$202	\$202	\$82	\$82	\$82	\$82	\$175	\$177	\$82	\$82	\$82	\$82	\$175	\$177	\$82	\$82	\$82	\$82	\$175	\$177																																																																																						
GRC272-B	District Stockkeeper	16	\$91	\$91	\$91	\$106	\$197	\$198	\$76	\$76	\$76	\$76	\$183	\$168	\$76	\$76	\$76	\$76	\$183	\$168	\$76	\$76	\$76	\$76	\$183	\$168																																																																																						
GRC274-B	Field Assistant - FMCSA	16	\$80	\$80	\$80	\$134	\$204	\$204	\$80	\$108	\$108	\$107	\$224	\$223	\$80	\$108	\$108	\$107	\$224	\$223	\$80	\$108	\$108	\$107	\$224	\$223																																																																																						
GRC374-B	Field Mechanic - FMCSA	13	\$80	\$80	\$80	\$107	\$184	\$184	\$80	\$80	\$80	\$83	\$189	\$188	\$80	\$80	\$80	\$83	\$189	\$188	\$80	\$80	\$80	\$83	\$189	\$188																																																																																						
GRC376-B	Laborer**** - FMCSA	11	\$42	\$42	\$42	\$94	\$136	\$136	\$55	\$55	\$55	\$56	\$134	\$134	\$55	\$55	\$55	\$56	\$134	\$134	\$55	\$55	\$55	\$56	\$134	\$134																																																																																						
GRC377-B	Material Scheduler	9	\$89	\$89	\$89	\$106	\$195	\$195	\$71	\$75	\$75	\$92	\$167	\$167	\$71	\$75	\$75	\$92	\$167	\$167	\$71	\$75	\$75	\$92	\$167	\$167																																																																																						
GRC378-B	Transmission Systems Operator	9	\$151	\$151	\$151	\$127	\$278	\$278	\$135	\$137	\$137	\$142	\$279	\$279	\$135	\$137	\$137	\$142	\$279	\$279	\$135	\$137	\$137	\$142	\$279	\$279																																																																																						
GRC379-B	Working Foreman (Garage) - FMCSA	9	\$108	\$108	\$108	\$107	\$215	\$215	\$94	\$94	\$94	\$94	\$205	\$199	\$94	\$94	\$94	\$94	\$205	\$199	\$94	\$94	\$94	\$94	\$205	\$199																																																																																						
GRC394-B	Gas Meter Technician - Gas Regional Operations Construction	14	\$84	\$84	\$84	\$107	\$191	\$191	\$84	\$84	\$84	\$88	\$191	\$203	\$84	\$84	\$84	\$88	\$191	\$203	\$84	\$84	\$84	\$88	\$191	\$203																																																																																						
GRC395-B	Gas Meter Technician - Gas Regional Operations Construction	20	\$61	\$61	\$61	\$106	\$167	\$167	\$77	\$80	\$80	\$80	\$173	\$173	\$77	\$80	\$80	\$80	\$173	\$173	\$77	\$80	\$80	\$80	\$173	\$173																																																																																						
GRC398-B	Electrician - Shop/Project Equipment Testing Lab	8	\$132	\$132	\$132	\$134	\$266	\$266	\$101	\$110	\$110	\$111	\$227	\$223	\$101	\$110	\$110	\$111	\$227	\$223	\$101	\$110	\$110	\$111	\$227	\$223																																																																																						
GRC402-B	Working Foreman - Gas Emergency Response Area Qualified	16	\$137	\$137	\$137	\$134	\$271	\$271	\$107	\$107	\$107	\$111	\$269	\$269	\$107	\$107	\$107	\$111	\$269	\$269	\$107	\$107	\$107	\$111	\$269	\$269																																																																																						
GRC403-B	Gas Underground Technician A - Emergency Response	18	\$90	\$90	\$90	\$107	\$197	\$197	\$84	\$84	\$84	\$84	\$206	\$205	\$84	\$84	\$84	\$84	\$206	\$205	\$84	\$84	\$84	\$84	\$206	\$205																																																																																						
GRC414-B	Meter Shop Technician	8	\$84	\$84	\$84	\$107	\$191	\$191	\$77	\$77	\$77	\$84	\$199	\$203	\$77	\$77	\$77	\$84	\$199	\$203	\$77	\$77	\$77	\$84	\$199	\$203																																																																																						
GRC417-B	Equipment Operations Assistant - FMCSA	10	\$51	\$51	\$51	\$106	\$156	\$156	\$45	\$45	\$45	\$52	\$169	\$176	\$45	\$45	\$45	\$52	\$169	\$176	\$45	\$45	\$45	\$52	\$169	\$176																																																																																						
			\$4,458	\$4,406	\$4,525	\$5,208	\$9,507	\$9,732	\$4,185	\$4,624	\$4,366	\$4,792	\$9,310	\$9,158	\$4,185	\$4,624	\$4,366	\$4,792	\$9,310	\$9,158	\$4,185	\$4,624	\$4,366	\$4,792	\$9,310	\$9,158																																																																																						
Benchmark Incumbents			1088																						1088																						1088																						1088																																											
Total Incumbents			1466																						1466																						1466																						1466																						1466																					
Coverage			74%																						74%																						74%																						74%																						74%																					

SDGE Averages													Competitive Market Average				Variance - SDGE +/- Market					
2024 GRC Study Position #	SDGE Benchmark Job Title	# of SDGE EEs	Base Salary	Target Total Cash	Total Cash	Benefits	Target Total Comp	Total Comp	Base Salary	Target Total Cash	Total Cash	Benefits	Target Total Comp	Total Comp	Base Salary %	Target Total Cash %	Total Cash %	Benefits %	Target Total Comp %	Total Comp %		
GRC10-B	Dispatcher Specialist	27	\$101	\$101	\$101	\$134	\$235	\$236	\$96	\$113	\$103	\$116	\$229	\$220	105%	89%	98%	115%	103%	107%		
GRC40-B	Energy Services Specialist - Work Instruction Bilingual	101	\$59	\$65	\$65	\$68	\$152	\$152	\$61	\$62	\$65	\$77	\$140	\$142	97%	104%	100%	113%	109%	107%		
GRC54-B	Operations Assistant	26	\$55	\$61	\$61	\$100	\$161	\$161	\$76	\$78	\$78	\$92	\$170	\$171	73%	78%	78%	109%	95%	95%		
GRC64-B	Service Coordinator	20	\$64	\$70	\$68	\$98	\$169	\$169	\$77	\$79	\$79	\$92	\$172	\$171	83%	89%	87%	109%	100%	98%		
GRC68-B	Administrative Associate	36	\$62	\$68	\$69	\$98	\$166	\$167	\$66	\$68	\$68	\$89	\$158	\$157	94%	99%	101%	110%	105%	106%		
GRC74-B	Energy Services Specialist I - Bilingual	18	\$59	\$65	\$66	\$92	\$156	\$157	\$61	\$62	\$65	\$79	\$141	\$144	97%	104%	101%	116%	111%	109%		
GRC05-B	Operations Coordinator	10	\$66	\$72	\$73	\$100	\$173	\$174	\$77	\$80	\$80	\$92	\$172	\$172	85%	92%	92%	108%	101%	101%		
GRC11-B	Executive Assistant	10	\$83	\$95	\$101	\$100	\$195	\$201	\$79	\$104	\$83	\$92	\$196	\$175	104%	91%	121%	109%	100%	115%		
GRC15-B	Electric Employee Information System Technician	7	\$69	\$65	\$66	\$92	\$156	\$158	\$70	\$72	\$74	\$79	\$151	\$153	83%	89%	90%	116%	103%	103%		
GRC15-B	Technical Support Assistant	5	\$63	\$70	\$69	\$92	\$161	\$161	\$68	\$70	\$70	\$79	\$149	\$149	94%	99%	100%	116%	108%	108%		
GRC15-B	Staff Assistant	4	\$51	\$56	\$53	\$84	\$141	\$138	\$57	\$58	\$59	\$76	\$136	\$135	90%	97%	91%	111%	104%	102%		
GRC16-B	Project Management Assistant	4	\$63	\$70	\$71	\$92	\$161	\$162	\$69	\$72	\$72	\$79	\$151	\$152	91%	97%	98%	116%	104%	107%		
GRC16-B	Energy Services Specialist II	24	\$68	\$75	\$77	\$95	\$160	\$163	\$67	\$69	\$69	\$77	\$145	\$145	85%	106%	113%	122%	109%	112%		
GRC17-B	Energy Services Specialist I - Bilingual	7	\$65	\$71	\$71	\$94	\$152	\$152	\$65	\$67	\$67	\$77	\$145	\$145	85%	98%	100%	108%	105%	105%		
GRC17-B	Staff Assistant	7	\$65	\$64	\$67	\$117	\$214	\$214	\$69	\$69	\$69	\$109	\$198	\$198	92%	102%	100%	107%	106%	109%		
GRC18-B	SDGE Clerical - Role 2	3	\$58	\$64	\$63	\$84	\$148	\$148	\$63	\$63	\$66	\$76	\$140	\$142	92%	102%	98%	111%	107%	104%		
GRC19-B	SDGE Clerical - Role 3	3	\$53	\$58	\$61	\$84	\$143	\$146	\$53	\$55	\$55	\$76	\$131	\$131	98%	108%	111%	111%	109%	111%		
GRC22-B	SDGE Clerical - Role 4	1	\$62	\$68	\$62	\$84	\$153	\$146	\$63	\$63	\$66	\$76	\$139	\$142	99%	109%	94%	111%	110%	103%		
GRC37-B	Permit Services Administrator I	8	\$69	\$76	\$75	\$94	\$160	\$159	\$77	\$78	\$79	\$76	\$154	\$155	90%	97%	94%	111%	104%	102%		
GRC405-B	Energy Services Specialist I - Work Instruction Bilingual	10	\$67	\$74	\$74	\$94	\$159	\$161	\$42	\$42	\$42	\$76	\$118	\$118	160%	176%	181%	111%	134%	136%		
GRC408-B	Energy Construction Management Project Support Coordinator	19	\$60	\$66	\$67	\$110	\$176	\$176	\$119	\$132	\$133	\$132	\$264	\$265	50%	50%	50%	83%	67%	67%		
			\$1,363	\$1,483	\$1,506	\$2,007	\$3,500	\$3,513	\$1,490	\$1,575	\$1,557	\$1,836	\$3,411	\$3,393	91%	95%	97%	109%	103%	104%		
Benchmark Incumbents			345																			
Total Incumbents			466																			
Coverage			74%																			

APPENDIX B – II: Detailed Competitive Summary by Employee Category – Corporate Center

Executive Position #	Semptra Corporate Averages				Competitive Market Average				Variance - Semptra Corporate +/- Market					
	# of Corporate FTEs	Base Salary	Total Cash	Total Comp	Base Salary	Total Cash	Total Comp	Total Comp	Base Salary %	Target Total Cash %	Target Total Cash %	Benefits %	Target Total Comp %	Total Comp %
GRC279-A	1	\$384	\$768	\$1,122	\$340	\$409	\$404	\$493	113%	141%	190%	111%	124%	147%
GRC292-A	1	\$332	\$662	\$1,027	\$398	\$516	\$483	\$493	83%	93%	129%	111%	102%	120%
GRC295-A	1	\$780	\$2,011	\$3,304	\$604	\$1,027	\$1,018	\$1,409	77%	144%	188%	129%	136%	158%
GRC312-A	1	\$307	\$573	\$1,036	\$398	\$506	\$495	\$568	79%	86%	116%	104%	96%	109%
GRC313-A	1	\$290	\$417	\$1,011	\$365	\$509	\$503	\$503	78%	83%	104%	104%	94%	94%
GRC314-A	1	\$376	\$545	\$1,091	\$324	\$460	\$452	\$493	116%	118%	134%	111%	114%	122%
GRC315-A	1	\$390	\$756	\$1,176	\$402	\$589	\$567	\$568	97%	98%	133%	104%	102%	119%
GRC316-A	1	\$267	\$407	\$633	\$323	\$436	\$452	\$483	83%	89%	90%	111%	100%	101%
GRC300-A	2	\$426	\$859	\$1,229	\$375	\$488	\$504	\$568	114%	131%	168%	104%	116%	133%
		\$3,551	\$6,999	\$11,930	\$3,729	\$4,941	\$4,879	\$5,653	95%	113%	143%	113%	113%	127%
		10		\$13,369										
		21												
		48%												
Benchmark Incumbents														
Total Incumbents														
Coverage														

Management		Sempra Corporate Averages				Competitive Market Average				Variance - Sempra Corporate +/- Market				
2024 GRC Study Position #	Sempra Corporate Benchmark Job Title	# of Sempra Corporate FTEs	Base Salary	Total Cash	Benefits	Target Total Comp	Base Salary	Total Cash	Benefits	Target Total Comp	Base Salary %	Target Total Cash %	Benefits %	Target Total Comp %
GRC42-A	Tax Manager	6	\$166	\$215	\$179	\$378	\$155	\$171	\$165	\$356	108%	117%	97%	106%
GRC79-A	Audit Services Manager	4	\$160	\$208	\$197	\$399	\$186	\$221	\$219	\$439	86%	87%	90%	89%
GRC193-A	Sempra Corporate Management - Role 1	1	\$168	\$202	\$209	\$406	\$184	\$217	\$219	\$436	92%	93%	90%	92%
GRC196-A	Sempra Corporate Management - Role 2	1	\$305	\$411	\$442	\$653	\$267	\$320	\$363	\$682	118%	128%	122%	125%
GRC203-A	Sempra Corporate Management - Role 3	3	\$346	\$484	\$612	\$927	\$305	\$377	\$342	\$705	114%	128%	122%	125%
GRC205-A	Sempra Corporate Management - Role 4	3	\$130	\$149	\$160	\$319	\$138	\$151	\$145	\$322	94%	99%	98%	99%
GRC218-A	Sempra Corporate Management - Role 5	2	\$154	\$185	\$207	\$354	\$133	\$146	\$139	\$317	116%	127%	110%	111%
GRC219-A	Sempra Corporate Management - Role 6	2	\$261	\$326	\$387	\$654	\$234	\$290	\$288	\$588	112%	112%	110%	111%
GRC221-A	Sempra Corporate Management - Role 7	2	\$200	\$250	\$294	\$578	\$224	\$261	\$260	\$559	93%	96%	93%	103%
GRC222-A	Sempra Corporate Management - Role 8	3	\$153	\$176	\$165	\$339	\$138	\$157	\$152	\$322	111%	112%	108%	105%
GRC223-A	Sempra Corporate Management - Role 9	1	\$139	\$166	\$168	\$366	\$145	\$163	\$156	\$341	96%	102%	97%	99%
GRC224-A	Sempra Corporate Management - Role 10	1	\$262	\$353	\$419	\$680	\$236	\$293	\$298	\$591	120%	121%	110%	115%
GRC225-A	Sempra Corporate Management - Role 11	1	\$171	\$210	\$211	\$416	\$161	\$194	\$184	\$374	95%	97%	95%	101%
GRC268-A	Sempra Corporate Management - Role 12	1	\$165	\$243	\$268	\$572	\$246	\$304	\$297	\$580	89%	94%	110%	95%
GRC269-A	Sempra Corporate Management - Role 13	1	\$212	\$265	\$328	\$633	\$246	\$306	\$288	\$586	88%	88%	110%	100%
GRC269A	Sempra Corporate Management - Role 14	1	\$175	\$210	\$175	\$407	\$180	\$217	\$219	\$436	97%	83%	90%	93%
GRC275-A	Sempra Corporate Management - Role 15	1	\$319	\$430	\$545	\$968	\$282	\$353	\$348	\$716	113%	122%	122%	139%
GRC277-A	Sempra Corporate Management - Role 16	1	\$149	\$179	\$201	\$376	\$169	\$227	\$227	\$446	79%	79%	90%	84%
GRC278-A	Sempra Corporate Management - Role 17	2	\$157	\$188	\$208	\$413	\$169	\$219	\$215	\$454	83%	86%	97%	91%
GRC280-A	Sempra Corporate Management - Role 18	1	\$153	\$183	\$204	\$374	\$134	\$148	\$142	\$314	144%	124%	98%	119%
GRC281-A	Sempra Corporate Management - Role 19	1	\$190	\$237	\$270	\$434	\$189	\$217	\$219	\$436	104%	109%	90%	100%
GRC283-A	Sempra Corporate Management - Role 20	1	\$168	\$201	\$224	\$454	\$189	\$219	\$215	\$470	89%	92%	101%	97%
GRC284-A	Sempra Corporate Management - Role 21	1	\$182	\$219	\$244	\$402	\$186	\$219	\$198	\$417	98%	100%	93%	102%
GRC285-A	Sempra Corporate Management - Role 22	1	\$178	\$223	\$239	\$551	\$224	\$284	\$273	\$582	78%	88%	110%	95%
GRC287-A	Sempra Corporate Management - Role 23	1	\$223	\$300	\$346	\$442	\$274	\$330	\$310	\$692	81%	91%	122%	107%
GRC288-A	Sempra Corporate Management - Role 24	1	\$180	\$226	\$266	\$478	\$196	\$235	\$251	\$487	92%	96%	101%	98%
GRC289-A	Sempra Corporate Management - Role 25	1	\$248	\$332	\$387	\$615	\$218	\$267	\$257	\$554	89%	91%	110%	101%
GRC291-A	Sempra Corporate Management - Role 26	1	\$246	\$332	\$413	\$660	\$265	\$355	\$342	\$653	93%	94%	110%	116%
GRC293-A	Sempra Corporate Management - Role 27	1	\$212	\$265	\$248	\$488	\$188	\$240	\$240	\$491	107%	110%	101%	105%
			\$5,808	\$7,304	\$8,356	\$15,129	\$5,926	\$7,147	\$6,951	\$14,565	98%	102%	105%	104%
		47				\$16,180				\$14,369				113%
	Benchmark Incumbents													
	Total Incumbents	94												
	Coverage	50%												

Professional/Technical		Sempra Corporate Averages					Competitive Market Average					Variance - Sempra Corporate +/- Market				
2024 GRC Study Position #	Sempra Corporate Job Title	# of Sempra Corporate FTEs	Base Salary	Total Cash	Benefits	Target Total Comp	Base Salary	Total Cash	Benefits	Target Total Comp	Base Salary %	Total Cash %	Benefits %	Target Total Comp %		
GRC70-A	Senior Counsel	12	\$244	\$304	\$328	\$632	\$230	\$274	\$298	\$569	106%	114%	110%	112%		
GRC97-A	Senior Accountant	14	\$102	\$117	\$119	\$261	\$120	\$129	\$139	\$268	85%	92%	104%	98%		
GRC98-A	Staff Accountant - Rotation - II	7	\$64	\$74	\$75	\$174	\$79	\$81	\$82	\$174	81%	91%	109%	101%		
GRC98-A	Principal Accountant	2	\$121	\$139	\$146	\$324	\$151	\$165	\$185	\$351	80%	88%	97%	93%		
GRC118-A	Senior Financial Analyst	9	\$103	\$119	\$121	\$270	\$129	\$141	\$154	\$295	86%	87%	99%	92%		
GRC124-A	Senior Tax Analyst	8	\$111	\$127	\$128	\$279	\$133	\$146	\$154	\$300	87%	87%	99%	93%		
GRC141-A	Staff Accountant	6	\$78	\$90	\$86	\$181	\$86	\$70	\$79	\$149	118%	127%	116%	121%		
GRC143-A	Principal Auditor	6	\$135	\$156	\$159	\$334	\$161	\$177	\$185	\$362	84%	88%	97%	94%		
GRC144-A	Staff Accountant - Rotation	6	\$63	\$72	\$63	\$163	\$66	\$70	\$79	\$149	96%	103%	116%	105%		
GRC148-A	Staff Accountant/Technical - Role 1	1	\$118	\$136	\$141	\$287	\$131	\$144	\$154	\$298	90%	94%	97%	98%		
GRC154-A	Project Manager - Audit Services	5	\$139	\$160	\$165	\$343	\$161	\$177	\$185	\$362	86%	90%	97%	94%		
GRC155-A	Principal Tax Analyst	5	\$142	\$164	\$173	\$347	\$177	\$203	\$188	\$403	80%	84%	93%	88%		
GRC176-A	Staff Auditor	4	\$107	\$123	\$128	\$279	\$128	\$139	\$154	\$291	84%	85%	95%	86%		
GRC176-A	Staff Auditor	1	\$107	\$123	\$128	\$279	\$128	\$139	\$154	\$291	84%	85%	95%	86%		
GRC187-A	Auditor II	1	\$116	\$134	\$139	\$294	\$124	\$134	\$146	\$271	79%	84%	97%	100%		
GRC187-A	Auditor II	1	\$127	\$146	\$153	\$322	\$151	\$175	\$165	\$369	79%	88%	97%	93%		
GRC202-A	Sempra Corporate Professional/Technical - Role 2	3	\$112	\$129	\$130	\$281	\$132	\$145	\$154	\$299	85%	89%	98%	94%		
GRC216-A	Sempra Corporate Professional/Technical - Role 4	2	\$74	\$85	\$89	\$223	\$106	\$112	\$128	\$240	70%	76%	108%	95%		
GRC217-A	Sempra Corporate Professional/Technical - Role 5	2	\$133	\$153	\$161	\$322	\$136	\$149	\$172	\$320	98%	107%	98%	101%		
GRC220-A	Sempra Corporate Professional/Technical - Role 6	2	\$134	\$154	\$162	\$341	\$163	\$182	\$185	\$367	82%	89%	97%	93%		
GRC223-A	Sempra Corporate Professional/Technical - Role 7	2	\$223	\$278	\$300	\$442	\$219	\$251	\$242	\$614	102%	111%	122%	117%		
GRC224-A	Sempra Corporate Professional/Technical - Role 8	2	\$127	\$146	\$150	\$315	\$138	\$148	\$172	\$320	92%	96%	96%	98%		
GRC225-A	Sempra Corporate Professional/Technical - Role 9	2	\$138	\$159	\$163	\$356	\$163	\$173	\$199	\$392	85%	92%	96%	91%		
GRC270-A	Sempra Corporate Professional/Technical - Role 10	1	\$90	\$104	\$107	\$241	\$106	\$111	\$128	\$240	85%	96%	108%	103%		
GRC271-A	Sempra Corporate Professional/Technical - Role 11	1	\$130	\$149	\$159	\$301	\$144	\$144	\$154	\$301	97%	101%	99%	104%		
GRC273-A	Sempra Corporate Professional/Technical - Role 12	1	\$111	\$128	\$140	\$273	\$120	\$131	\$139	\$270	92%	98%	104%	106%		
GRC274-A	Sempra Corporate Professional/Technical - Role 13	1	\$104	\$120	\$126	\$258	\$103	\$107	\$128	\$235	101%	112%	108%	113%		
GRC282-A	Sempra Corporate Professional/Technical - Role 14	1	\$85	\$98	\$85	\$199	\$84	\$88	\$92	\$180	102%	112%	109%	103%		
GRC290-A	Sempra Corporate Professional/Technical - Role 15	1	\$153	\$183	\$179	\$367	\$162	\$188	\$198	\$386	94%	97%	95%	94%		
GRC294-A	Sempra Corporate Professional/Technical - Role 16	1	\$130	\$150	\$155	\$319	\$132	\$140	\$172	\$312	98%	103%	98%	102%		
GRC294-A	Senior Special Agent	4	\$124	\$143	\$152	\$294	\$132	\$145	\$154	\$299	94%	98%	99%	103%		
GRC298-A	Senior Special Agent	2	\$139	\$160	\$169	\$321	\$136	\$146	\$154	\$302	102%	106%	99%	107%		
GRC298-A	Senior Special Agent	2	\$141	\$161	\$170	\$321	\$138	\$148	\$156	\$302	102%	106%	99%	107%		
GRC298-A	Senior Special Agent	2	\$100	\$118	\$119	\$270	\$129	\$136	\$146	\$290	80%	87%	92%	91%		
GRC298-A	Senior Special Agent	2	\$100	\$118	\$119	\$270	\$129	\$136	\$146	\$290	80%	87%	92%	91%		
			\$4,006	\$4,681	\$4,790	\$5,504	\$4,446	\$4,874	\$4,855	\$5,417	90%	96%	102%	99%		
		134		\$10,165		\$10,284		\$10,272		\$10,291				100%		
Benchmark Incumbents Coverage		204														
		66%														

Clerical		Semptra Corporate Averages										Competitive Market Average										Variance - Semptra Corporate +/- Market									
2024 GRC Study Position #	Semptra Corporate Benchmark Job Title	# of Semptra Corporate FTEs	Base Salary	Target Total Cash	Benefits	Target Total Comp	Base Salary	Target Total Cash	Benefits	Target Total Comp	Base Salary	Target Total Cash	Benefits	Target Total Comp	Base Salary %	Target Total Cash %	Benefits %	Target Total Comp %	Base Salary %	Target Total Cash %	Benefits %	Target Total Comp %	Base Salary %	Target Total Cash %	Benefits %	Target Total Comp %					
GRC68-A	Administrative Associate	5	\$70	\$81	\$100	\$178	\$77	\$80	\$92	\$172	\$91	\$97	\$109	\$172	91%	97%	109%	104%	91%	101%	109%	104%	91%	97%	109%	104%					
GRC111-A	Executive Assistant	10	\$92	\$108	\$117	\$222	\$97	\$92	\$109	\$201	\$105	\$106	\$132	\$237	105%	115%	107%	111%	103%	118%	107%	111%	103%	113%	107%	112%					
GRC150-A	Senior Paralegal	4	\$104	\$126	\$110	\$229	\$101	\$105	\$132	\$238	\$101	\$106	\$132	\$237	103%	113%	83%	96%	103%	119%	83%	96%	103%	119%	83%	98%					
GRC178-A	Senior Legal Administrative Associate	4	\$83	\$91	\$117	\$208	\$82	\$85	\$109	\$194	\$89	\$91	\$117	\$194	100%	107%	116%	107%	113%	121%	116%	107%	113%	121%	116%	120%					
GRC204-A	Semptra Corporate Clerical - Role 1	3	\$78	\$89	\$92	\$178	\$81	\$71	\$79	\$150	\$84	\$42	\$42	\$121	206%	228%	116%	154%	206%	231%	109%	116%	206%	231%	109%	156%					
GRC268-A	Semptra Corporate Clerical - Role 2	1	\$87	\$96	\$100	\$187	\$84	\$86	\$92	\$178	\$84	\$86	\$92	\$178	95%	112%	108%	108%	95%	112%	108%	108%	95%	112%	108%	111%					
GRC272-A	Semptra Corporate Clerical - Role 3	1	\$80	\$92	\$100	\$192	\$84	\$85	\$92	\$178	\$84	\$86	\$92	\$178	101%	112%	108%	108%	101%	112%	108%	108%	101%	112%	108%	117%					
GRC276-A	Semptra Corporate Clerical - Role 4	1	\$68	\$78	\$83	\$170	\$68	\$70	\$79	\$149	\$68	\$70	\$79	\$149	89%	95%	116%	114%	89%	95%	116%	114%	89%	95%	116%	104%					
GRC286-A	Semptra Corporate Clerical - Role 5	1	\$69	\$78	\$100	\$176	\$77	\$79	\$92	\$171	\$77	\$79	\$92	\$171	106%	118%	106%	111%	106%	120%	106%	111%	106%	120%	106%	113%					
Benchmark Incumbents		30	\$731	\$821	\$919	\$1,740	\$689	\$710	\$864	\$1,574	\$689	\$710	\$864	\$1,574																	
Total Incumbents		39																													
Coverage		77%																													

APPENDIX C: Competitive Summary by Average Total Compensation Dollars

Table C-1: SDGE Study Summary (Excluding Corporate Center): Average Compensation Dollars (\$000s)

Employee Category	Total # of Employees (EEs)	EEs in Study	SDGE				Market								
			Base Salary	Target Total Cash	Actual Total Cash	Benefits	Target Total Comp	Actual Total Comp	Base Salary	Target Total Cash	Actual Total Cash	Benefits	Target Total Comp	Actual Total Comp	
Executive	16	6	\$320	\$484	\$595	\$561	\$968	\$1,074	\$339	\$465	\$483	\$518	\$973	\$991	
Manager/ Supervisor	697	270	\$148	\$175	\$186	\$171	\$337	\$345	\$140	\$158	\$159	\$174	\$331	\$332	
Professional/ Technical	2,115	1,355	\$109	\$126	\$129	\$146	\$270	\$274	\$119	\$128	\$128	\$143	\$272	\$272	
Physical/ Technical	1,466	1,087	\$104	\$105	\$105	\$121	\$227	\$227	\$96	\$109	\$101	\$108	\$217	\$210	
Clerical	466	346	\$65	\$71	\$71	\$97	\$168	\$168	\$71	\$76	\$75	\$88	\$164	\$164	
Total															4,760

Table C-2: SDGE Study Summary (Including Corporate Center): Average Compensation Dollars (\$000s)

Employee Category	Total # of Employees (EEs)	EEs in Study	SDGE				Market								
			Base Salary	Target Total Cash	Actual Total Cash	Benefits	Target Total Comp	Actual Total Comp	Base Salary	Target Total Cash	Actual Total Cash	Benefits	Target Total Comp	Actual Total Comp	
Executive	37	16	\$391	\$637	\$822	\$645	\$1,185	\$1,328	\$386	\$517	\$520	\$583	\$1,101	\$1,104	
Manager/ Supervisor	791	316	\$153	\$182	\$195	\$184	\$361	\$373	\$148	\$169	\$169	\$184	\$353	\$353	
Professional/ Technical	2,319	1,490	\$110	\$127	\$130	\$148	\$274	\$277	\$121	\$130	\$130	\$145	\$275	\$275	
Physical/ Technical	1,476	1,095	\$104	\$105	\$105	\$121	\$227	\$227	\$96	\$108	\$101	\$108	\$217	\$209	
Clerical	505	376	\$66	\$72	\$73	\$98	\$171	\$172	\$72	\$77	\$76	\$90	\$166	\$166	
Total															5,128

APPENDIX D: Competitive Summary by Aggregate Total Compensation Dollars

Table D-1: SDGE Study Summary (Excluding Corporate Center): Aggregate Compensation Dollars (\$000s)

Employee Category	Total # of Employees (EEs)	EEs in Study	SDGE			Market								
			Base Salary	Target Total Cash	Actual Total Cash	Base Salary	Target Total Cash	Actual Total Cash						
Executive	16	6	\$5,124	\$7,737	\$9,521	\$3,366	\$5,807	\$6,446	\$1,694	\$2,323	\$2,417	\$3,108	\$4,863	\$4,957
Manager/ Supervisor	697	270	\$102,938	\$121,679	\$129,304	\$46,232	\$91,124	\$93,191	\$37,711	\$42,546	\$42,816	\$46,889	\$89,435	\$89,704
Professional/ Technical	2,115	1,355	\$230,487	\$265,604	\$272,581	\$197,599	\$365,552	\$370,167	\$161,226	\$173,573	\$173,499	\$194,130	\$367,449	\$367,374
Physical/ Technical	1,466	1,087	\$152,774	\$153,644	\$154,047	\$131,407	\$246,535	\$246,868	\$104,661	\$117,716	\$110,131	\$117,790	\$235,086	\$227,921
Clerical	466	346	\$30,178	\$32,836	\$33,222	\$33,456	\$58,003	\$58,257	\$24,673	\$26,235	\$26,051	\$30,562	\$56,797	\$56,613
Total	4,760													

Table D-2: SDGE Study Summary (Including Corporate Center): Aggregate Compensation Dollars (\$000s)

Employee Category	Total # of Employees (EEs)	EEs in Study	SDGE			Market								
			Base Salary	Target Total Cash	Actual Total Cash	Base Salary	Target Total Cash	Actual Total Cash						
Executive	37	16	\$14,454	\$23,561	\$30,419	\$10,327	\$18,966	\$21,244	\$5,797	\$7,752	\$7,799	\$9,329	\$16,513	\$16,561
Manager/ Supervisor	791	316	\$120,825	\$143,951	\$154,347	\$57,989	\$114,175	\$117,842	\$46,762	\$53,338	\$53,270	\$58,137	\$111,476	\$111,407
Professional/ Technical	2,319	1,490	\$254,902	\$294,112	\$301,828	\$220,209	\$407,358	\$412,373	\$179,469	\$193,694	\$193,563	\$216,177	\$409,616	\$409,485
Physical/ Technical	1,476	1,095	\$153,640	\$154,528	\$154,928	\$132,343	\$248,147	\$248,480	\$104,999	\$118,207	\$110,619	\$118,662	\$236,449	\$229,280
Clerical	505	376	\$33,279	\$36,305	\$36,810	\$36,692	\$64,123	\$64,484	\$27,144	\$28,802	\$28,620	\$33,657	\$62,459	\$62,277
Total	5,128													

APPENDIX E: Detailed Benefits Methodology

BenVal[®] Valuation Methodology

Willis Towers Watson's BenVal is a method for determining the value of benefits provided by participating companies by applying a standard set of actuarial methods and assumptions to a common employee population. BenVal results provide a quantitative evaluation of each company's benefit provisions and overall benefit program, and facilitate a comparison of these benefit values against peer companies.

The valuation methodology reflects the timing of benefits -- whether deferred or immediate:

- Retirement benefits such as pension and retiree welfare benefits are valued using projected unit credit (service prorate) methodology.
- Values for defined contribution plan benefits reflect amounts expected to be contributed for the year.
- Benefits potentially payable immediately such as death and disability benefits are valued on a term cost basis, reflecting the probabilities of the various events occurring within the year, multiplied by the value of the benefit.

Actuarial Assumptions

Economic

Discount rate		7.0%
Cash balance plan accumulation	1-year Treasury	4.4%
	5-year Treasury	5.1%
	10-year Treasury	5.3%
	30-year Treasury	5.5%
	long corporate bond	6.5%
	PPA Segment Rate 1	5.3%
	PPA Segment Rate 2	6.6%
	PPA Segment Rate 3	7.1%

Compensation increase	4.0%
Wage index (SSWB)	3.5%
Inflation (CPI)	2.5%
Health care cost trend (for postretirement medical)	6.5% graded to 5% over 5 years

Demographic

Retirement: Incidence varies by the age at which retirement benefits are available on an unreduced basis; illustrative rates are shown below:

Age at retirement	Age for unreduced benefit			
	65	62	60	55
50	2%	2%	2%	2%
55	4%	4%	4%	15%
60	10%	10%	15%	15%
62	20%	30%	30%	30%
65	100%	100%	100%	100%

Example: For a plan that provides an unreduced benefit at age 62, 30% of employees are expected to retire upon reaching that age.

Turnover: Illustrative rates are shown below:

Age	Rate
25	13.2%
35	8.1%
45	5.2%
55	2.2%
56+	0%

Mortality: RP 2000 table (reflecting projected mortality improvements through 2012), applied on a sex-distinct basis; illustrative rates are shown below:

Age	Deaths per 10,000 lives	
	Male	Female
25	3	2
35	7	4
45	13	10
55	32	22
65	79	60
75	207	173

Disablement (long-term disability): 1987 Commissioner’s Group Disability Table, with six month elimination period; adjusted where more restrictive long-term disability requirements apply

Termination of disability: 1987 Commissioner’s Group Disability Table (adjusted +11% to remove insurer margin)

Disabled mortality: PBGC mortality for disabled participants

Morbidity (short-term (STD) disability): developed based on (1) large company experience, (2) Society of Actuaries STD experience data, (3) 1987 Commissioner's Disability Table

Percentage married: 65%

Medical/dental coverage: Baseline active and retiree level elections.

Active employees

Coverage level	% electing
Single	37%
Employee + 1	23%
Employee + family	28%
Opt out	12%

Retirees

Coverage level	% electing
Retiree only	48%
Retiree + spouse	52%

Plan-Specific Methodology

Defined Benefit Plans

The present value of the annual benefit accrual is developed using the projected unit credit (service prorate) methodology. Benefits are allocated evenly over an employee's entire working history, reflecting projected pay and the plan's provisions for normal or early retirement (including any early retirement supplements), vesting, disability, pre- or postretirement death (where benefits are subsidized), and refund of employee contributions.

Plan values are indexed based on the employer's stated policy. In addition, breakpoints in step-rate formulas at levels based on the Social Security Taxable Wage Base are assumed to increase with the wage index.

For cash balance plans, the assumed rate of interest credited on accumulated account balances is set to reflect the plan provisions.

Defined Contribution Plans

Included in this category are money purchase plans, profit-sharing plans and any type of savings plan (thrift or stock purchase). Plan values are determined as an estimate of current year contributions.

For savings plans, expected participation and contribution levels are determined based on the employee's total pay and the level of matching contributions. The table differentiates, for example, between the total value of a profit sharing plan with an average annual contribution of 9% of pay and a savings plan which allows the employee to contribute 6% of pay with a company match of 50% of matched employee contributions. It is expected that even for the most generous matched plans, some percentage of employees will not elect to join the savings plan or contribute the full matched amount.

The participation rate for Savings Plans is dependent on the level of match and the total pay of the participant. It is determined as the product of Table A and Table B.

Table A
Assumed Participation Rates for Savings Plans
(other than stock purchase plans)

match	up to 8% of pay	over 8% of pay
none	40%	0%
1% - 24%	50%	25%
25% - 49%	60%	30%
50% - 74%	70%	35%
75% - 99%	80%	40%
100% and over	90%	45%

The above table applies to Total Pay of \$60,000 to \$89,999.

The following factors apply based on Total Pay:

Table B

Total Pay	Factor
<\$40,000	0.6
\$40,000 - \$59,999	0.8
\$60,000 - \$89,999	1.0
\$90,000 - \$119,999	1.2 (not more than 90%)
\$120,000 - \$159,999	1.4 (not more than 100%)
\$160,000+	100% participation (except at no match, which remains 0% for deferrals above 8%)

For example, a savings plan that matches 50% up to 6% of pay for an employee earning \$60,000 would have the following result:

$$\text{Employee Contribution} = (\$60,000 \times .06 \times .70) + (\$60,000 \times .02 \times .40) = \$3,000$$

$$\text{Employer Contribution} = (\$60,000 \times .06 \times .50 \times .70) = \$1,260$$

The same employee earning \$90,000 would have the following result:

$$\begin{aligned} \text{Employee Contribution} &= (\$90,000 \times .06 \times .84) + (\$90,000 \times .02 \times .48) = \$5,400 \\ \text{Employer Contribution} &= (\$90,000 \times .06 \times .50 \times .84) = \$2,268 \end{aligned}$$

The assumed value of a stock purchase plan is determined by the purchase period, the level of price discount and the assumed participation rates – see below.

Assumed Participation Rates for Stock Purchase Plans

Combined discount/option value	Up to 8% of pay	Over 8% of pay
none	0%	0%
1% - 24%	35%	17.5%
25% - 29%	38%	19%
30% - 39%	42%	21%
40% - 49%	46%	23%
50% and over	50%	25%

Note: The assumed subsidy reflects the discount applied to the stock price along with the value of the fixed price option determined based on the Black Scholes method. (For a typical plan, the option value is generally in the range of 10% - 15%.)

For profit sharing plans and ESOPs, assumed contribution levels reflect the average of the past five years' actual contributions to the plan or the company's projected future contributions (if provided).

Death Benefit Plans

Values of the following benefits are calculated: pre-retirement group life, employer subsidized accidental death and dismemberment, dependent's life insurance and postretirement group life. Insurance coverage provided under a Group Universal Life Plan (GULP) is also included.

The level of optional insurance elected is determined by a formula that reflects the level of contributions required along with the amount of basic company-provided coverage and the employee's salary, bonus if applicable and marital status.

Life insurance coverage continuing after retirement is valued on a projected unit credit basis. Retired employees are assumed to cease election of GULP coverage at age 65. Flat dollar death benefits are assumed to remain constant.

Occupational coverage is not valued, due to its assumed negligible value.

Disability Plans

Short-term and long-term disability benefits are valued. Short-term disability (STD) benefits include sick pay, salary continuance, intermittent and extended coverage, and sickness and accident policies.

Long-term disability values reflect the level and duration of benefits, the plan's definition of disability, definition of pay, and the plan's benefit integration provisions (e.g., coordination with Social Security or pension benefits).

Differentiation is made between plans with varying definitions of disablement. When more than one option for STD or LTD coverage is available to employees, the highest enrolled option is valued.

Medical and Dental Plans

Where multiple plans or options are available, it is assumed that all employees will elect the most prevalent choice as reported by the plan sponsor, i.e., the plan with the highest enrollment. Medical benefit values reflect such factors as: type of plan, deductibles and coinsurance, stop loss provisions, type and level of benefits provided, benefit limits, and the level of required employee contributions.

The value for prescription drug coverage is reflected in the health care plan value even if covered under a separate plan. Continuation of medical coverage is valued for survivors and disabled employees.

Separate values are calculated for active employee coverage (term cost) and for postretirement coverage (projected unit credit service cost). The value for postretirement coverage reflects the plan's coordination with Medicare benefits at age 65.

Values for HMOs are adjusted by a factor of 0.98 to reflect restrictions on provider choice. PPO, POS, CDHP and comprehensive plan values are not adjusted. For CDHPs, the amount provided by the employer as an HRA or HSA contribution is added to the total value of the plan. The model assumes 100 percent utilization of the account during the year. Out-of-network benefits are not reflected in the BenVal values.

Medical benefits continuing after retirement are valued on a projected unit credit cost basis.

The following table illustrates the assumed participation rates for medical and dental plans – which are based on the level of required employee contributions. These participation rates represent additional opt- outs based on value of employee contributions and are in addition to the baseline 12% opt-out rate listed on page 5 for actives.

Assumed Participation for Medical and Dental Plans

Contributions as % of plan value	Active	Retiree	Retiree – post-65
0%	100%	100%	100%
20%	98%	99%	95%
40%	96%	98%	90%
60%	94%	97%	80%
80%	92%	96%	65%
100%+	90%	95%	50%

Vacation and Holiday Plans

The values for vacation and holiday benefits reflect the employer’s schedule of benefits, the employee’s earnings level and expected utilization. Less than full utilization of vacation days is assumed in some cases, particularly for high paid/long service employees who are expected to forfeit a portion of vacation days each year – unless the employer provides pay for unused vacation days.

The values for PTO plans reflect the permitted use of PTO days and the design of the employer’s STD plan and holiday provisions, in addition to the aspects reflected for vacation and holiday benefits. If PTO days can be used for illness, the allocation to STD is determined based on the elimination period before subsequent STD/sick pay benefits are payable, to a maximum of the average annual absence day usage.

If PTO days can be used for personal days, personal absence or holidays, then there is an allocation to holidays. The holiday allocation amount is 10 days minus the number of specified employer scheduled plus specified employee scheduled holidays. If the total scheduled holidays equals or

APPENDIX F: Project Team Meeting Notes

General Meeting Information

CATEGORY	DESCRIPTION		
Meeting	2024 GRC Kick off Meeting		
1.11 Att end ees	<table border="0"> <tr> <td style="vertical-align: top;"> Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME) Siobhan Murillo (Case Manager) </td> <td style="vertical-align: top;"> Willis Towers Watson Catherine Hartmann (Compensation) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Yannick Gagne (Retirement) Ross Cunningham (Compensation) </td> </tr> </table>	Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME) Siobhan Murillo (Case Manager)	Willis Towers Watson Catherine Hartmann (Compensation) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Yannick Gagne (Retirement) Ross Cunningham (Compensation)
Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME) Siobhan Murillo (Case Manager)	Willis Towers Watson Catherine Hartmann (Compensation) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Yannick Gagne (Retirement) Ross Cunningham (Compensation)		
1.12 Wh en	Tuesday, September 28, 2021		
Timing	1:00 - 2:00pm PST		
Location	Virtual – Microsoft Teams		

Meeting Agenda

TOPIC	DISCUSSION POINT(S)	ACTION ITEMS
1. Introductions	<ul style="list-style-type: none"> Kick-off message Sempra Team roles and responsibilities Willis Towers Watson roles and responsibilities 	<ul style="list-style-type: none"> Eric to provide phone numbers for the Sempra team Add Laura Earl to team listing – Sempra's attorney for the GRC
2. Project Objectives and Scope	<ul style="list-style-type: none"> Identifying objectives and scope, determining if anything has changed since the last GRC Previous years were around 60% coverage of employees, scope states 50% but will remain consistent with previous years LTIP participation is limited to certain employee categories 	<ul style="list-style-type: none"> LTIP confirmed for inclusion in the study
3. Communication Protocols	<ul style="list-style-type: none"> Identifying primary contacts who need to be included on all email chains <ul style="list-style-type: none"> Debbie/Eric (Sempra) and Andrew/Lauren (WTW) for all communications Determining preferred method of communication and virtual meeting platform Discussed whether Sempra would set up a separate email account for ease of data filing Discussion of DataLink for file transfer 	<ul style="list-style-type: none"> WTW to create and send link to the DataLink secure site once SOW is signed Teams is the preferred method for virtual meetings No GRC Inbox will be set-up for the study
4. Project Plan	<ul style="list-style-type: none"> Sharing the project plan and overall timeline Identification of key dates where can we identify potential delays due to business operations or holiday interruptions Request for a limit of 3 hours for review sessions rather than full day meetings 	<ul style="list-style-type: none"> Lauren and Eric will coordinate to go ahead and get meetings scheduled
5. Benchmark Job Selection	<ul style="list-style-type: none"> Reviewing methodology from the last GRC in terms of the number of benchmark jobs, how they are selected and a visual output example – keep methodology consistent with previous rate case 	<ul style="list-style-type: none"> Sempra to send revenue and headcount once it is finalized in the next few weeks

TOPIC	DISCUSSION POINT(S)	ACTION ITEMS
	<ul style="list-style-type: none"> ▪ Sempra’s rate case is slightly different for SoCal and SDG&E (inclusive of corporate center) 	
<p>6. Total Compensation Values</p>	<ul style="list-style-type: none"> ▪ Reviewing the compensation elements to be included in the total compensation analysis – none to be added ▪ Graphical walkthrough of how the data is analyzed and presented 	
<p>7. Data Collection Needs</p>	<ul style="list-style-type: none"> ▪ Employee data is to be provided as of October 1st 2021 ▪ Salary data will be as of October 1st 2021 ▪ Bonus data will be plan 2020, paid in 2021 ▪ Bonus payouts have historically been very stable from Sempra’s perspective ▪ There will not be a need for a data refresh before the final report 	<ul style="list-style-type: none"> ▪ WTW to complete NDAs for third party surveys and provide to Sempra ▪ Sempra to connect WTW with the Third Party Vendors to assist in the acquisition of the survey data ▪ WTW to provide a data collection template to Sempra for completion
<p>8. Cash Compensation Methodology <i>(Matching and Geographic Differentials)</i></p>	<ul style="list-style-type: none"> ▪ Reviewing matching methodology from previous GRCs – keep consistent ▪ Reviewing the geographic differential approach used in previous years 	<ul style="list-style-type: none"> ▪ No major demographic changes based on the primary 7 locations, Sempra to take offline and confirm ▪ Sempra to provide updated ‘work location’ for employee population
<p>9. GRC Data Sources</p>	<ul style="list-style-type: none"> ▪ The latest EAPDIS has been discontinued and was the primary (if not only) data point for many benchmark locations; therefore 2019 EAPDIS will be used ▪ Historically, Mercer SIRS was used for benchmark roles. These will be converted to Mercer MBD moving forward ▪ Methodology on how data aging is reviewed based on WorldatWork guidelines for all surveys and data sources used ▪ 2016 survey data will not be used – too dated 	
<p>10. Next Steps</p>	<ul style="list-style-type: none"> ▪ 7 action items are listed in the report with the due dates ranging from today to October 20th 	

BI-WEEKLY STATUS UPDATE: October 4 – October 15, 2021

Weekly Team Objectives	Comments on Current Status	Status
SEMPRA Data	<ul style="list-style-type: none"> • WTW provided data request to Sempra last week – Sempra to provide data by October 15th 	IN PROCESS
Third Party Survey Vendor NDAs	<ul style="list-style-type: none"> • Sempra and WTW are coordinating to receive signed NDAs from third-party survey vendors 	IN PROCESS
Benefits Peer Participants	<ul style="list-style-type: none"> • WTW and Sempra met to review the peer group lists on 10/11 • Final peer group list will be sent to Sempra by October 18th 	COMPLETE
Meeting Scheduling	<ul style="list-style-type: none"> • WTW and Sempra mutually decided on the following dates for the following meetings: <ul style="list-style-type: none"> ○ Benchmark Job List Review Meeting – Wednesday, November 3rd, 10:30am -12:30pm, virtual meeting ○ Bi-weekly check-in calls scheduled on 10/20 and 11/3 	COMPLETE

Issue/ Decision	Description	Status
Third Party Survey Data	<ul style="list-style-type: none"> • Sempra team to target sending WTW the third-party survey vendor data by Friday, October 15th 	IN PROCESS

Key Accomplishments in the past week	Key Objectives for the next week
<ul style="list-style-type: none"> • WTW setup secure file exchange site (DataLink) and sent to Sempra • WTW provided NDAs to Sempra to send to their vendor contacts • Sempra sent NDAs to their contacts at the survey vendor • WTW and Sempra reviewed the peer group list together – October 11th • Sempra is working to finalize and send the information from the data request list to WTW 	<ul style="list-style-type: none"> • WTW to review data received from Sempra and incorporate into the benchmark job list • Data will be used to run role profile demographics – age, gender and years of service • WTW to get surveys loaded into Compensation Software tool for the market pricing activity

BI-WEEKLY STATUS UPDATE: October 18 – October 29, 2021

CATEGORY	DESCRIPTION		
Meeting	Sempra Bi-Weekly Check-in		
1.13 Attendees	<table border="0"> <tr> <td>Sempra Steve Barcas Eric Bayona Debbie Robinson</td> <td>Willis Towers Watson Catherine Hartmann (PMO) Andrew Neidinger (PMO) Yannick Gagne (Retirement) Ross Cunningham (Compensation)</td> </tr> </table>	Sempra Steve Barcas Eric Bayona Debbie Robinson	Willis Towers Watson Catherine Hartmann (PMO) Andrew Neidinger (PMO) Yannick Gagne (Retirement) Ross Cunningham (Compensation)
Sempra Steve Barcas Eric Bayona Debbie Robinson	Willis Towers Watson Catherine Hartmann (PMO) Andrew Neidinger (PMO) Yannick Gagne (Retirement) Ross Cunningham (Compensation)		
1.14 When	Wednesday, October 20 th , 2021		
Timing	1:30 - 2:00pm		
Location	Virtual – Microsoft Teams		

Meeting Agenda

TOPIC	DISCUSSION POINT(S)	ACTION ITEMS
11. Data Requests	<ul style="list-style-type: none"> WTW has received all files related to initial data request WTW has begun initial review of the data and is identifying any additional data required The team determined that LTI would need to be included to completeness of the review acknowledging that below the executive level that market data would be lower in eligibility 	<ul style="list-style-type: none"> Sempra to follow up with EAPDIS for data availability and coverage
12. NDAs	<ul style="list-style-type: none"> Progress is tracking well in terms of receiving and signing NDAs for third party vendor access 	<ul style="list-style-type: none"> WTW to create a tracker for the full list of NDAs to determine progress
13. Survey Data	<ul style="list-style-type: none"> The team discussed potential difficulties in procuring EAPDIS data 	<ul style="list-style-type: none"> Sempra to follow up with EAPDIS for data availability and coverage
14. Final Thoughts	<ul style="list-style-type: none"> The teams are currently on-time in terms of the overall project timeline Action Items 1 – 3 will be the focus in order to finalize benchmark selection within the next week 	<ul style="list-style-type: none"> N/A

BI-WEEKLY STATUS UPDATE: November 1 – November 12, 2021

CATEGORY	DESCRIPTION		
Meeting	2024 GRC Benchmark Job Review Meeting		
1.15 Att end ees	<table border="0"> <tr> <td style="vertical-align: top;"> Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME) </td> <td style="vertical-align: top;"> Willis Towers Watson Catherine Hartmann (Advisor) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Ross Cunningham (Compensation) </td> </tr> </table>	Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME)	Willis Towers Watson Catherine Hartmann (Advisor) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Ross Cunningham (Compensation)
Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME)	Willis Towers Watson Catherine Hartmann (Advisor) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Ross Cunningham (Compensation)		
1.16 Wh en	Wednesday, November 3, 2021		
Timing	10:30am - 12:30pm PST		
Location	Virtual – Microsoft Teams		

Meeting Agenda

TOPIC	DISCUSSION POINT(S)	ACTION ITEMS
15. Introductions	<ul style="list-style-type: none"> Kick-off message 	
16. Benchmark Jobs	<ul style="list-style-type: none"> Initial proposed list has been made based on: <ul style="list-style-type: none"> Leverage of jobs from last GRC Review of market matches from MarketPay to understand similar work Coverage of large incumbent counts to cover broad population Inclusion of a cross representation of job families, employee categories and entities Proposed list at 60%+ of current employees across Sempra 	<ul style="list-style-type: none"> Alignment of proposed jobs with other existing jobs that are performing the same work will occur and be finalized by EOD 11/10/2021
17. Excel Sheet/ Benchmark Job Selection File	<ul style="list-style-type: none"> Kept similar benchmark roles whenever possible for consistency Aim for aligned with previous representation across entity and category, where possible Last time total coverage was 66% - working to achieve a similar percentage – currently at 64% Collapse and add new job codes as necessary 	<ul style="list-style-type: none"> Sempra to review and provide guidance regarding jobs that WTW has recommended to be collapsed into the same GRC job
18. Next Steps	<ul style="list-style-type: none"> Finalization of the GRC Benchmark Job list inclusive of additions and collapse opportunities 	<ul style="list-style-type: none"> WTW will finalize and send workbook to Sempra team by EOD 11/4/2021 Sempra will provide guidance by EOD 11/8/2021

GENERAL MEETING NOTES

CATEGORY	DESCRIPTION		
Meeting	2024 GRC Meeting Touchpoint		
1.17 Att end ees	<table border="0"> <tr> <td style="vertical-align: top;"> Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME) </td> <td style="vertical-align: top;"> Willis Towers Watson Catherine Hartmann (Compensation) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Ross Cunningham (Compensation) </td> </tr> </table>	Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME)	Willis Towers Watson Catherine Hartmann (Compensation) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Ross Cunningham (Compensation)
Sempra Debbie Robinson (Engagement Lead and Advisor) Steve Barcas (Compensation Advisor) Eric Bayona (Project Manager) John Hustler (Market Pay SME)	Willis Towers Watson Catherine Hartmann (Compensation) Andrew Neidinger (Compensation) Lauren Moorese (PMO) Ross Cunningham (Compensation)		
1.18 Wh en	Friday, January 14, 2022		
Timing	12:00 - 1:00pm PST		
Location	Virtual – Microsoft Teams		

Meeting Agenda

TOPIC	DISCUSSION POINT(S)	ACTION ITEMS
19. Draft Reports Review	<ul style="list-style-type: none"> ORA (now called CAL-PA) again declined to participate and were not involved with the study Confirming the members of the project team Additional information for Short-Term Incentive payouts to be included as footnotes Confirming employee population as of date (October 2021) Update the language of the testimony for correct witness Salary budget planning to be reviewed considering forecasted increases to salary based on talent & labour shortage 	<ul style="list-style-type: none"> Keep the language about CAL-PA in the report Eric will provide WTW the list of people to be included in the members of the project team Sempra to provide witness name for testimony
20. Draft Compensation Results Discussion	<ul style="list-style-type: none"> In depth discussion on how Sempra compares with the market based on preliminary results without benefits The team broke down how different employee segments pay compares against market data with historical 2017 data as a comparison Job categories were noted to be increasing compensation faster or slower than the market 	<ul style="list-style-type: none"> WTW to send Sempra job by job results for offline inspection and analysis (Excel and PDF) Meetings to be scheduled to go through data results in finer detail (ideally next week)
21. Geographic Differential	<ul style="list-style-type: none"> Geographic differential was discussed in comparison to key competitors in the region Noted that the current geographic differential applied is slightly below the market data for this draft report, final geographic differential TBD 	<ul style="list-style-type: none"> WTW to provide differential data from other rate cases for reference
22. Long-Term Incentives	<ul style="list-style-type: none"> Sempra has historically sought recovery for LTI, just never has received anything Management is looking what is being included in the rate case and may need to cut items, if so, LTI may be removed 	<ul style="list-style-type: none"> Keep as an open action item until confirmed whether to include recovery for LTI

General Meeting Information

CATEGORY	DESCRIPTION		
Meeting	GRC Report Review		
1.19 Att end ees	<table border="1"> <tr> <td>Sempra Debbie Robinson</td> <td>Willis Towers Watson Catherine Hartmann (PMO) Andrew Neidinger (PMO) Ross Cunningham (Compensation)</td> </tr> </table>	Sempra Debbie Robinson	Willis Towers Watson Catherine Hartmann (PMO) Andrew Neidinger (PMO) Ross Cunningham (Compensation)
Sempra Debbie Robinson	Willis Towers Watson Catherine Hartmann (PMO) Andrew Neidinger (PMO) Ross Cunningham (Compensation)		
1.20 Wh en	Monday, April 18, 2022		
Timing	1:00 - 2:00pm EST		
Location	Virtual – Microsoft Teams		

Meeting Agenda

TOPIC	DISCUSSION POINT(S)	ACTION ITEMS
23. General Report Edits	<ul style="list-style-type: none"> “Add to methodology section: Comment stating that data is subject to survey availability and fluctuations in market volatility (inflation, talent supply issues, post-pandemic influencers on pay competitiveness). Data generally tracks these trends, but should acknowledge that the surveys trails the current market conditions” Statement to note that this report represents a point in time and that the market is subject to changes over time 	<ul style="list-style-type: none"> Notes/comments to be added into the draft report based on discussion
24. Trends	<ul style="list-style-type: none"> Effect of the talent market expanding to country-wide rather than just regional relevance based on 	<ul style="list-style-type: none"> Monitor trends for future GRC Cases for changes in methodology or assumptions
25. Recovery for Executives	<ul style="list-style-type: none"> Not asking for recovery for any of the Sempra NEOs 	<ul style="list-style-type: none"> N/A
26. Job Matching Process / Methodology	<ul style="list-style-type: none"> Mercer SIRS was replaced with Mercer MBD for this GRC In this GRC, where there are less than 4 employees, a generic title will be given to the role(s); in order to protect employees’ privacy and data in low incumbent roles 	<ul style="list-style-type: none"> N/A
27. Components of Total Compensation	<ul style="list-style-type: none"> Add a note to this section to discuss that long-term incentives were not included or sought recovery for 	<ul style="list-style-type: none"> Notes/comments to be added into the draft report based on
28. Aging Factor	<ul style="list-style-type: none"> Commentary to be added to clarify what was used at the time of analysis vs. forward looking data Companies may be looking to do a mid-year inflation adjustment to keep up with changing market conditions, which is much different than previous GRCs 	<ul style="list-style-type: none"> N/A

APPENDIX G: Glossary of Terms

Average

The sum of all values of a data set divided by the number of values in that set. Equivalent to the mean.

Base Pay

The fixed compensation paid (hourly, weekly, monthly, or annual) to an employee for performing specific job responsibilities. Usually, these amounts are guaranteed.

Benchmark Job

A job that is commonly found and defined, used to make pay comparisons, either within the organization or to comparable jobs outside the organization. Pay data for these jobs are readily available in published surveys.

Black-Scholes Model

A mathematical model originally developed by Fisher Black and Myron Scholes to value stock options traded on public markets. It estimates the theoretical price an individual would pay for a traded option and considers stock price on grant date, option exercise price, number of years until exercise, dividend yield, risk free rate of return, and stock price volatility.

Career Level

A series of defined levels within a job family where the nature of the work is similar (e.g., accounting, engineering). The levels represent the organization's requirements for increased skill, knowledge and responsibility as the employee moves through a career.

Collective Bargaining Agreements

Agreements between employee groups and employers detailing work conditions including working hours, vacation and holiday entitlements, termination of service provisions, and sometimes benefit entitlements. These agreements may be specific to one company or industry or apply nationally.

Defined Benefit (DB) Pension Plan

Defined by the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code (IRC) as any retirement plan that provides for future income and is not an individual account plan. It is a pension plan that specifies the benefits, or the methods of determining the benefits, but not the level or rate of contribution. Contributions are determined actuarially on the basis of the benefits expected to become payable.

Defined Contribution (DC) Pension Plan

Defined by the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code (IRC) as a plan that provides for future income from an individual account for each participant with benefits based solely on (1) the amount contributed to the participant's account plus (2) any income, expenses, gains and losses, and forfeitures of accounts of other participants that may be allocated to the participant's account. The benefit amount to be received by the participant at retirement is unknown until retirement.

Exempt Employees

Employees who are exempt from the Fair Labor Standards Act of 1938 (FLSA) minimum wage and overtime provisions due to the type of duties performed. Includes executives, administrative employees, professional employees, and those engaged in outside sales as defined by the FLSA.

Fair Labor Standards Act of 1938 (FLSA)

A federal law governing minimum wage, overtime pay, child labor, and record-keeping requirements.

Incumbent

A person occupying and performing a job.

Long-Term Disability (LTD)

A form of long-term income protection that provides for some continuation of income in the event of disability. Definitions of disability become increasingly narrow in LTD plans (e.g., disabled from engaging in one's own occupation or from any occupation).

Long-Term Incentive

Any incentive plan that requires sustained performance of the firm for a period longer than one fiscal year for maximum benefit to the employee. Some plans are based on capital shares (i.e., stock) of the organization and may require investment by the employee (i.e., Employee Stock Purchase Plan), while others are based on financial performance (i.e., profit sharing cash plans).

Mean

A simple arithmetic average obtained by adding a set of numbers and then dividing the sum by the number of items in the set.

Nonexempt Employees

Employees who are not exempt from the minimum wage and overtime pay provisions of the Fair Labor Standards Act of 1938 (FLSA), for example, employees in clerical jobs.

Paid Time Off (PTO)

Refers to vacation, holidays, sick leave, lunch periods, and other miscellaneous leave for which an employee is compensated.

Performance Share/Performance Unit/Cash Awards

A stock (or stock unit) grant/award plan in which the payout is contingent upon achievement of certain predetermined external or internal performance goals during a specified period (e.g., three to five years) before the recipient has rights to the stock. The employee receiving the shares pays ordinary income tax on the value of the award at the time of earning it.

Profit Sharing Plan

An employee benefit plan established and maintained by an employer whereby the employees receive a share of the profits of the business. The plan normally includes a predetermined and defined formula for allocating profit shares among participants, and for distributing funds accumulated under the plan. However, some plans are discretionary. Funds may be distributed in cash, deferred as a qualified retirement program or distributed in a cash/deferred combination.

Restricted Stock

Stock that is given (or sold at a discount) to an employee, who is restricted from selling or transferring it for a specified time period (usually three to five years). The executive receives dividends, but must forfeit the stock if he/she terminates employment before the restriction period ends. If the employee remains in the employ of the company through the restricted period, the shares vest, irrespective of employee or company performance.

Salary

Compensation paid by the week, month or year rather than hourly. A salary is usually a guaranteed amount that is not reduced for time not worked.

Shift Differential

Extra pay allowance made to employees who work on a shift other than a regular day shift (e.g., 9 a.m. to 5 p.m., Monday through Friday) if the shift is thought to represent a hardship, or if competitive organizations provide a similar premium. Shift differentials usually are expressed as a percentage or in cents per hour.

Short-Term Disability (STD)

A benefits plan designed to provide income during absences due to non-occupational-related illness or injury, when the employee is expected to return to work within a specified time, usually within six months. Usually coordinated or integrated with sick leave at the beginning and with long-term disability (LTD) at the end of STD.

Short-Term Incentive

Usually a lump-sum payment (cash) made once a year in addition to an employee's normal salary or wage for a fiscal or calendar year. Generally based on predetermined performance criteria or standards.

Spot Bonus

A one-time discretionary bonus given to key contributors. Spot bonuses are performance related, not for length of service or equity.

Stock Option

A right to purchase company shares at a specified price during a specified period of time.

Third-Party Survey

For purposes of this study, this term refers to all other survey sources used in the study other than Willis Towers Watson's surveys, such as the EAPDIS Energy Technical Craft Clerical Survey.

Total Cash Compensation

Total annual cash compensation (base salary plus annual/short-term incentives).

Target Total Cash Compensation

Target total annual cash compensation (base salary plus target annual/short-term incentives).

Total Direct Compensation

Total cash compensation plus the annualized expected value of long-term incentives.

Target Total Direct Compensation

Target total cash compensation plus the annualized expected value of long-term incentives.

Total Compensation

The sum of all elements of compensation provided by an employer to an employee. For this study, the total compensation was defined to include base salary, annual/short-term incentives, annualized expected value of long-term incentives, and the value of employee benefits.

Target Total Compensation

The sum of all elements of compensation provided by an employer to an employee. For this study, the target total compensation was defined to include base salary, target annual/short-term incentives, annualized expected value of long-term incentives, and the value of employee benefits.

Vesting

A term typically used in conjunction with a pension or stock plan. For a stock option, vesting refers to the point in time when stock options or stock appreciation rights become exercisable or when a pension benefit becomes a non-forfeitable benefit.

Note: Selected definitions included in this glossary were obtained from WorldatWork's Glossary of Compensation & Benefits Terms.

SoCalGas/SDG&E 2024 GRC Testimony Revision Log –August 2022

Exhibit	Witness	Page	Line or Table	Revision Detail
SCG-25/ SDG&E-29	Debbie S. Robinson	DSR-1	Line 25	Changed “\$303 million” to “\$304 million” for SoCalGas Projected Test Year (TY) 2024 compensation and benefit program costs
SCG-25/ SDG&E-29	Debbie S. Robinson	DSR-3	Table DR-2	Corrected ‘Retirement Activities’ values which changed the following Totals: Changed “168,117” to “168,114” for 2022 Forecast Changed “180,019” to “180,014” for 2023 Forecast Changed “194,290” to “194,285” for 2024 Forecast
SCG-25/ SDG&E-29	Debbie S. Robinson	DSR-13	Line 7	Changed “DR-5” to “DR-4” for Table references
SCG-25/ SDG&E-29	Debbie S. Robinson	DSR-30	Line 10	Changed “DR-12” to “DR-11” for Table references
SCG-25/ SDG&E-29	Debbie S. Robinson	DSR-39	Table DR-19	Changed “59” to “55” for SDG&E 2022 Forecast – Retirement Activities Changed “70” to “66” for SDG&E 2023 Forecast – Retirement Activities Changed “84” to “79” for SDG&E 2024 Forecast – Retirement Activities
SCG-25/ SDG&E-29	Debbie S. Robinson	DSR-41	Line 27	Changed “84” to “79” for SDG&E’s forecasted TY 2024 costs for retirement activities
SCG-25/ SDG&E-29	Debbie S. Robinson	DSR-39 DSR-40 DSR-41 DSR-41 DSR-41 DSR-42 DSR-42	Line 4 Line 7 Line 2 Line 17 Line 26 Line 2 Line 13	Changed “DR-20” to “DR-19” for Table references