

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF OLDHAM)	CASE NO.
COUNTY WATER DISTRICT FOR AN)	2023-00252
ALTERNATIVE RATE ADJUSTMENT)	

NOTICE OF FILING

Notice is given to all parties that the following materials have been filed into the record of this proceeding:

- The digital video recording of the evidentiary hearing conducted on April 19, 2024 in this proceeding;
- Certification of the accuracy and correctness of the digital video recording;
- All exhibits introduced at the evidentiary hearing conducted on April 19, 2024 in this proceeding;
- A written log listing, inter alia, the date and time of where each witness' testimony begins and ends on the digital video recording of the evidentiary hearing conducted on April 19, 2024.

A copy of this Notice, the certification of the digital video record, and hearing log have been served upon all persons listed at the end of this Notice. Parties desiring to view the digital video recording of the hearing may do so at <https://youtu.be/zNTxJL-uFA4>.

Parties wishing an annotated digital video recording may submit a written request by electronic mail to pscfilings@ky.gov. A minimal fee will be assessed for a copy of this recording.

Done at Frankfort, Kentucky, this 14th day of May 2024.

A handwritten signature in blue ink that reads "Linda C. Bridwell". The signature is written in a cursive style with a horizontal line underneath it.

Linda C. Bridwell

Executive Director

Public Service Commission of Kentucky

COMMONWEALTH OF KENTUCKY
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In the Matter of:

ELECTRONIC APPLICATION OF OLDHAM)	CASE NO.
COUNTY WATER DISTRICT FOR AN)	2023-00252
ALTERNATIVE RATE ADJUSTMENT)	

CERTIFICATION

I, Candace H. Sacre, hereby certify that:

1. The attached flash drive contains a digital recording of the Formal Hearing conducted in the above-styled proceeding on April 19, 2024. The Formal Hearing Log, Exhibits, and Exhibit List are included with the recording on April 19, 2024;
2. I am responsible for the preparation of the digital recording;
3. The digital recording accurately and correctly depicts the Formal Hearing of April 19, 2024; and
4. The Formal Hearing Log attached to this Certificate accurately and correctly states the events that occurred at the Formal Hearing of April 19, 2024, and the time at which each occurred.

Signed this 14th of May, 2024.


Candace H. Sacre
Administrative Specialist III


Stephanie Schweighardt
Kentucky State at Large ID# KYNP 64180
Commission Expires: January 14, 2027



Session Report - Detail

2023-00252 19Apr2024

Oldham County Water District
(Oldham District)

Date:	Type:	Location:	Department:
4/19/2024	Public Hearing\Public Comments	Hearing Room 1	Hearing Room 1 (HR 1)

Witness: Noah Abner; Eddie Beavers; Lacey Cunningham; Russell Rose
 Judge: Angie Hatton; Mary Pat Regan
 Clerk: Candace H Sacre

Event Time	Log Event
9:01:53 AM	Session Started
9:02:27 AM	Session Paused
9:03:01 AM	Session Resumed
9:03:03 AM	Vice Chairman Hatton Note: Sacre, Candace
	Opening remarks.
9:03:30 AM	Vice Chairman Hatton Note: Sacre, Candace
	Entry of appearance from counsel.
9:03:38 AM	Atty Talley Oldham District Note: Sacre, Candace
	Damon Talley and Emily Childress, witnesses Russ Rose and Lacey Cunningham.
9:03:57 AM	Staff Atty Lawson PSC Note: Sacre, Candace
	Amanda Lawson and Moriah Tussey.
9:04:04 AM	Vice Chairman Hatton Note: Sacre, Candace
	Public notice.
9:04:12 AM	Vice Chairman Hatton Note: Sacre, Candace
	Outstanding motions.
9:04:54 AM	Vice Chairman Hatton Note: Sacre, Candace
	Public comments.
9:06:01 AM	Vice Chairman Hatton Note: Sacre, Candace
	Counsel, first witness?
9:06:05 AM	Atty Talley Oldham District Note: Sacre, Candace
	Russell Rose
9:06:11 AM	Vice Chairman Hatton Note: Sacre, Candace
	Witness is sworn.
9:06:20 AM	Vice Chairman Hatton - witness Rose Note: Sacre, Candace
	Examination. Name and address?
9:06:33 AM	Atty Talley Oldham District - witness Rose Note: Sacre, Candace
	Direct Examination. Title?
9:06:41 AM	Atty Talley Oldham District - witness Rose Note: Sacre, Candace
	How long?
9:06:54 AM	Atty Talley Oldham District - witness Rose Note: Sacre, Candace
	How long worked for district?
9:06:59 AM	Atty Talley Oldham District - witness Rose Note: Sacre, Candace
	Eighteen years?
9:07:06 AM	Atty Talley Oldham District - witness Rose Note: Sacre, Candace
	Worked as superintendent or other capacity?
9:07:14 AM	Atty Talley Oldham District - witness Rose Note: Sacre, Candace
	Before joining Oldham District, where employed?
9:07:33 AM	Atty Talley Oldham District - witness Rose Note: Sacre, Candace
	When with LaGrange Utility, like general manager or superintendent?

9:07:45 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace How long there?

9:07:50 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace How long at North Shelby?

9:07:58 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Hold any certifications?

9:08:06 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Tell some of organizations and offices hold?

9:08:22 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Truth to rumor elected president for life?

9:08:28 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace How long been president?

9:08:32 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Say third and last?

9:08:35 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Term ends when?

9:08:40 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Anything else?

9:08:50 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Represent KRW on board?

9:08:58 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Have role in local ADD water planning council?

9:09:08 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Since is ARF case, filed no testimony?

9:09:14 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Responsible witness some or several data requests?

9:09:22 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Changes or additions?

9:09:41 AM Atty Talley Oldham District
Note: Sacre, Candace Hearing Exhibit 1. (Click on link for further comments.)

9:09:42 AM OLDHAM DISTRICT HEARING EXHIBIT 1
Note: Sacre, Candace ATTY TALLEY OLDHAM DISTRICT - WITNESS ROSE
Note: Sacre, Candace DE MINIMIS FINANCIAL IMPACT OF ROUNDING DOWN

9:10:22 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Direct Examination (cont'd). Ask about rounding down, recall Staff Report Appendix B, Staff reduced miscellaneous service revenues, some to exact penny, recall that?

9:10:58 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Some were to even dollar amount?

9:11:04 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Have on screen as Hearing Exhibit 1?

9:11:18 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Why care whether \$19.65 or rounded down to \$19?

9:11:45 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Put together information whether large or small impact?

9:12:02 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace How many occurrences of nonrecurring charges occurred?

9:12:14 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace What in front of you?

9:12:19 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Exhibit 1 accurate depiction of occurrences and amount if lose 65 cents?

9:12:37 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Each year impact of rounding down?

9:13:06 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace Examination. Potential charges if had been rounding down, not been rounding down?

9:13:19 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Direct Examination (cont'd). Originally charges all \$25?

9:13:29 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace When took labor out, what ended up \$19.65?

9:13:44 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace District position want Commission round down charges to \$19?

9:13:58 AM Atty Talley Oldham District
Note: Sacre, Candace Move admission. (Click on link for further comments.)

9:13:59 AM OLDHAM DISTRICT HEARING EXHIBIT 1
Note: Sacre, Candace ATTY TALLEY OLDHAM DISTRICT - WITNESS ROSE
Note: Sacre, Candace DE MINIMIS FINANCIAL IMPACT OF ROUNDING DOWN

9:14:15 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Direct Examination (cont'd). Tell about duties as chief executive officer of district?

9:14:35 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Liaison between employees and board?

9:14:41 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Part of job carry out board's policies?

9:14:46 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace In job, hire and fire employees?

9:14:52 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace How active in hiring process?

9:15:01 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Learned whether offering state pension whether that impresses job applicants now?

9:15:50 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Focus on state retirement, difference in how attractive has been?

9:16:36 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Attract people not been in retirement program before?

9:16:54 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Offering full coverage health insurance play role ability hire employees?

9:17:18 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace What percentage premium Oldham pay?

9:17:23 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Single coverage?

9:17:30 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Learned anything else ability attract new employees?

9:17:53 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Employees voluntarily leave, exit interviews?

9:18:00 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Learned why leaving?

9:18:24 AM Review of 4/19/2024 9:07:47 AM

9:18:29 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace How many employees District have?

9:18:43 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Lose employees in 2023?

9:18:49 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace How about 2022?

9:19:00 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Have opinion about why such good retention of employees?

9:19:24 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Annual evaluations, involved in process?

9:19:33 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace What learned retain employees from annual evaluations conversations?

9:20:29 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Water cooler conversations with employees, gained anything from that?

9:21:18 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace If Oldham paid less than 100 percent?

9:21:23 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Median household income, Kentucky statewide?

9:21:38 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Oldham County?

9:21:44 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Almost twice?

9:21:56 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Have knowledge why Oldham Co median income so high?

9:22:23 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Latest unemployment rate for Kentucky?

9:22:33 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Oldham County, what current rate?

9:22:37 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Having low unemployment rate and high median income impact District?

9:23:03 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Where most people work?

9:23:12 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Have truck plant in Eastern Jefferson County?

9:23:35 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Said Oldham County pays 100 percent health insurance for single plan, employee/child, employee/spouse, and family plan?

9:23:47 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Why do that?

9:24:51 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Know how many years offering 100 percent health insurance?

9:25:00 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Think working in helping retain and recruit?

9:25:12 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Had occasion investigate what other utilities pay?

9:26:06 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Mentioned Ford, know what they pay?

9:26:19 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Opinion on need for district continue pay 100 percent premiums?

9:26:57 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Aware PSC Staff recommended Oldham revenue requirement be reduced?

9:27:14 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Thoughts about that?

9:27:35 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Anything else wish to say?

9:27:43 AM Vice Chairman Hatton
Note: Sacre, Candace Staff?

9:27:52 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace Cross Examination. Describe job market in Oldham County?

9:28:44 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace Referenced unemployment rate Oldham Co 2.4 percent, provide reference?

9:29:06 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace District performed wage and compensation study?

9:29:18 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace Where District getting labor market information from?

9:29:51 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace Employment information provided in DR response?

9:30:40 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace Just personal experience in hiring process?

9:31:01 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace Provide more information on effect offering full benefits versus partially-funded benefits?

9:31:58 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace Annual reviews, something asked employees about?

9:32:10 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace What response been to that?

9:32:54 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace Post-hearing data request, exit interviews, provide copies?

9:32:55 AM POST-HEARING DATA REQUEST
Note: Sacre, Candace STAFF ATTY LAWSON PSC - WITNESS ROSE
Note: Sacre, Candace PROVIDE COPIES OF ALL INTERVIEWS CONDUCTED WITH EMPLOYEES

9:33:23 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace Plan continue offer benefits to board members?

9:33:31 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace What type?

9:33:43 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace Full benefits package?

9:33:52 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace What percentage contribution plan to make to board members?

9:34:12 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace Examination. Understanding removed commissioner benefits, adding back in?

9:34:51 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace Pay for it but not ask commensurate raise rates?

9:34:56 AM Vice Chairman Hatton
Note: Sacre, Candace It has been removed from application? (Click on link for further comments.)

9:35:05 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace Cross Examination (cont'd). How be funded?

9:35:15 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace Describe that?

9:35:40 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace Examination. Paid for out of working capital asked for in rate case?

9:35:55 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace \$109,000 to provide those benefits?

9:36:03 AM Staff Atty Lawson PSC - witness Rose
Note: Sacre, Candace Know about what it is?

9:36:15 AM Staff Atty Lawson PSC
Note: Sacre, Candace It's \$106,000.

9:36:29 AM Commissioner Regan - witness Rose
Note: Sacre, Candace Examination. But it is still part of the case?

9:37:24 AM Vice Chairman Hatton
Note: Sacre, Candace Sounds like witness does know how being paid, being paid out of working capital.

9:37:53 AM Commissioner Regan - witness Rose
Note: Sacre, Candace Examination. Insurance fully paid last 20 years?

9:38:02 AM Commissioner Regan - witness Rose
Note: Sacre, Candace Employee contribution, if employee pay portion not complete?

9:38:15 AM Commissioner Regan - witness Rose
Note: Sacre, Candace Of 27, how many live in Oldham County?

9:38:32 AM Commissioner Regan - witness Rose
Note: Sacre, Candace Do not live in Oldham County?

9:38:46 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace Examination. In Hearing Exhibit 1, occurrences nonrecurring charges, gone down in each of three years, what reason for number going down?

9:40:16 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace 2021 saw fewest, COVID?

9:40:38 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace De minimis impact be felt from rounding down?

9:40:47 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace \$591 in 2023 what would cost?

9:41:09 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace De minimis charge rounding up be less because only rounding up 35 cents instead of rounding down 65?

9:41:10 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace Impact of not rounding down extra trouble on staff?

9:41:22 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace Place value on what that costs?

9:42:15 AM Commissioner Regan - witness Rose
Note: Sacre, Candace Examination. How many people pay by cash and change?

9:42:28 AM Commissioner Regan - witness Rose
Note: Sacre, Candace If ask for that, how many pay in person, how many on line?

9:42:52 AM Commissioner Regan - witness Rose
Note: Sacre, Candace Not talking about cash 65 cents, coins?

9:43:20 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Redirect Examination. What do each month to avoid turn people off?

9:44:02 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Successful in reducing disconnects down to lower number?

9:44:21 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Still turning off 30-50 per month?

9:44:28 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Rounding up to \$20, how think customers feel about \$20 opposed to 19?

9:44:53 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Value to District roughly \$300, value per year \$20 connection charge amount to at least \$300 a year?

9:45:22 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Nonrecurring charges, which come by drive-thru or come in office to pay?

9:45:41 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Reconnect charge be people come to office or drive-thru?

9:46:22 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace Examination. Looked at comparisons for Oldham County, done comparisons of what other utility companies in area how rates compare, bills lower or higher?

9:47:31 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace Why think that is?

9:48:19 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace Well run, well funded, customers can afford pay bills?

9:48:30 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace Also, customers paying bills?

9:49:27 AM Vice Chairman Hatton - witness Rose
Note: Sacre, Candace Compared to Louisville, cost of living cheaper in Oldham than Jefferson?

9:49:45 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Redirect Examination. Chance to brag, water loss?

9:49:56 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Your board and you wring hands gets up to nine percent, usually much lower than that?

9:50:08 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Factor offering great service at affordable price?

9:50:26 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Produce own water?

9:50:30 AM Atty Talley Oldham District - witness Rose
Note: Sacre, Candace Factor in having lower rates?

9:50:50 AM Vice Chairman Hatton
Note: Sacre, Candace Break until 10:10.

9:51:04 AM Session Paused

10:16:00 AM Session Resumed

10:16:05 AM Vice Chairman Hatton
Note: Sacre, Candace Back on the record.

10:16:10 AM Atty Talley Oldham District
Note: Sacre, Candace Oldham now calls Lacey Cunningham.

10:16:23 AM Vice Chairman Hatton
Note: Sacre, Candace Witness is sworn.

10:16:49 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Direct Examination. Title?

10:17:13 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace How long?

10:17:19 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Hired in as finance administrative manager?

10:17:25 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Duties and responsibilities?

10:17:45 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Where work before?

10:17:52 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Is that sewer?

10:17:59 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace How long there?

10:18:02 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace What capacity?

10:18:06 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Educational background?

10:18:22 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace CPA?

10:18:24 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace When achieve?

10:18:28 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Take classes to keep that up?

10:18:36 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Not provide written?

10:18:42 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Witness for data responses?

10:18:48 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace File verification to verify accuracy?

10:18:54 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Changes or corrections?

10:19:00 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Involved in preparation of application?

10:19:07 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Heavy hand involvement with that?

10:19:15 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Rose, heard testimony?

10:19:25 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace District sought to recover slightly over \$100,000 pays commissioners in benefits?

10:19:37 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Why not include?

10:19:58 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace When filed rate case in August, not ask recover those?

10:20:10 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Since that time Franklin Circuit ruled is lawful?

10:20:14 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Court ruled was lawful to pay benefits?

10:20:28 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Why didn't District try amend application to include recovery?

10:20:51 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Commissioners paid same benefits maybe to early/mid 1990s?

10:21:04 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace How been paying?

10:21:14 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Still part of operating expenses?

10:21:18 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Line item in application seek \$103,000, \$105,000 for benefits?

10:21:42 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Since not asked for benefits how district pay those in future?

10:22:24 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Interest income possible source?

10:22:36 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Have rental income?

10:22:50 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Because reduced amount needed to earn from rates?

10:23:08 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Next rate case, have idea board request recovery of benefits paid commissioners?

10:23:42 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace In application, make adjustment for rate case expense?

10:23:51 AM Atty Talley Oldham District - witness Cunningham
Note: Sacre, Candace Asked estimate what rate case expenses be?

10:24:03 AM	Staff Atty Lawson PSC Note: Sacre, Candace	Objection, don't believe rate case expense one of issues. (Click on link for further comments.)
10:25:19 AM	Atty Talley Oldham District - witness Cunningham Note: Sacre, Candace	Anything wish to add?
10:25:32 AM	Staff Atty Lawson PSC - witness Cunningham Note: Sacre, Candace	Cross Examination. Staff First, Question 6, reading (click on link for further comments)?
10:26:31 AM	Staff Atty Lawson PSC - witness Cunningham Note: Sacre, Candace	Tell me how District came to that conclusion?
10:26:52 AM	Staff Atty Lawson PSC - witness Cunningham Note: Sacre, Candace	Examples how District came to conclusion, from where draw information?
10:27:25 AM	Staff Atty Lawson PSC - witness Cunningham Note: Sacre, Candace	Know what percentage employers offer health insurance?
10:27:35 AM	Staff Atty Lawson PSC - witness Cunningham Note: Sacre, Candace	Know contribution employees required to pay?
10:28:03 AM	Vice Chairman Hatton - witness Cunningham Note: Sacre, Candace	Examination. Utilities in area?
10:28:06 AM	Vice Chairman Hatton - witness Cunningham Note: Sacre, Candace	Municipal?
10:28:40 AM	Vice Chairman Hatton Note: Sacre, Candace	Staff?
10:28:45 AM	Staff Atty Lawson PSC - witness Cunningham Note: Sacre, Candace	Cross Examination (cont'd). Had chance review BLS information employee contributions?
10:28:58 AM	Staff Atty Lawson PSC - witness Cunningham Note: Sacre, Candace	Feel District is outlier to BLS statistics?
10:29:31 AM	Staff Atty Lawson PSC - witness Cunningham Note: Sacre, Candace	Reasons why feel District not fit as part of national statistic?
10:30:37 AM	Staff Atty Lawson PSC - witness Cunningham Note: Sacre, Candace	Next page, Response, Section 6, reading (click on link for further comments), see section?
10:31:13 AM	Staff Atty Lawson PSC - witness Cunningham Note: Sacre, Candace	Suggested increase offset cost insurance premiums suggested by former PSC Commissioner, part of Commission order?
10:31:52 AM	Staff Atty Lawson PSC - witness Cunningham Note: Sacre, Candace	Believe idea first suggested by former PSC commissioner, increasing employee wages to pay significant portion of cost of insurance, included as part of order?
10:32:28 AM	Vice Chairman Hatton - witness Cunningham Note: Sacre, Candace	Examination. Someone else answer that, sponsor exhibit?
10:33:24 AM	Staff Atty Lawson PSC - witness Cunningham Note: Sacre, Candace	Cross Examination (cont'd). Ask that as post-hearing data request?
10:33:25 AM	POST-HEARING DATA REQUEST Note: Sacre, Candace Note: Sacre, Candace	STAFF ATTY LAWSON PSC - WITNESS CUNNINGHAM SUGGESTION BY FORMER PSC COMMISSIONER INCREASE EMPLOYEE WAGES TO PAY SIGNIFICANT PORTION OF COST OF INSURANCE PART OF PSC ORDER
10:33:32 AM	Vice Chairman Hatton Note: Sacre, Candace	Commissioner?
10:33:37 AM	Commissioner Regan - witness Cunningham Note: Sacre, Candace	Examination. Cap on benefit long-term health issues?
10:33:56 AM	Commissioner Regan - witness Cunningham Note: Sacre, Candace	Request that post-hearing?

10:34:20 AM POST-HEARING DATA REQUEST
Note: Sacre, Candace COMMISSIONER REGAN - WITNESS CUNNINGHAM
Note: Sacre, Candace CAP ON LONG-TERM HEALTH CARE COVERAGE

10:34:23 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace Examination. Able to address area of response where estimated cost \$115,000 per year to give employees raise to offset?

10:34:45 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace How much of a raise is that?

10:36:02 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace Where come up with percentages?

10:36:24 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace Just recent PSC case and percentage left?

10:38:11 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace Would cost more to give raises rather than pay insurance?

10:38:28 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace Part of that payroll taxes?

10:38:32 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace One of the reasons cost more do it that way than pay directly?

10:38:37 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace Other reasons?

10:38:42 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace Higher wages cause pay more in retirement benefits?

10:38:47 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace Employees notice better retirement benefits, or get better benefits?

10:39:00 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace If wages went up, not draw more in retirement?

10:39:04 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace Would, right?

10:39:08 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace Not something notice as much as health insurance?

10:39:20 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace Suggesting cost customers \$1 per month to provide extra \$115,000 per year?

10:39:41 AM Commissioner Regan - witness Cunningham
Note: Sacre, Candace Examination. Think be more today?

10:39:47 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace Examination. Why matters way pay, cost more, calculation including pay commissioners insurance?

10:40:29 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace Done calculations what cost to not pay health insurance for commissioners?

10:40:48 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace \$115,000 what cost pay employees, include commissioners?

10:41:12 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace What cost customers to pay health insurance for commissioners?

10:41:41 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace Cost extra \$115,000 a year current percentage paying, what would cost pay in pay raises?

10:42:03 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace Not give commissioners raise, salary capped?

10:42:11 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace This is what would cost give employees raise?

10:42:35 AM Vice Chairman Hatton - witness Cunningham
Note: Sacre, Candace Currently pay 100 percent commissioners health insurance/

10:42:42 AM	Vice Chairman Hatton - witness Cunningham Note: Sacre, Candace	Know where money coming from new rate case?
10:43:15 AM	Vice Chairman Hatton - witness Cunningham Note: Sacre, Candace	Supposed to be used for debt service?
10:43:22 AM	Vice Chairman Hatton - witness Cunningham Note: Sacre, Candace	See issue asking not be used for debt service?
10:43:39 AM	Vice Chairman Hatton - witness Cunningham Note: Sacre, Candace	Tell me where to look?
10:44:05 AM	Atty Talley Oldham District Note: Sacre, Candace	Statement of Adjusted Operations, Exhibit 4 of application. (Click on link for further comments.)
10:47:05 AM	Vice Chairman Hatton - witness Cunningham Note: Sacre, Candace	See why would look like told removing from rate case, look like told us removed it but put somewhere else?
10:47:41 AM	Vice Chairman Hatton - witness Cunningham Note: Sacre, Candace	Because going to pay it anyway?
10:48:12 AM	Asst Gen Counsel Tussey PSC - witness Cunningham Note: Sacre, Candace	Cross Examination. Referring to additional working capital, letter matches explanation below, next page why adjustment made, see those on next page?
10:48:35 AM	Asst Gen Counsel Tussey PSC - witness Cunningham Note: Sacre, Candace	Tell Commission what k explanation was?
10:48:55 AM	Asst Gen Counsel Tussey PSC - witness Cunningham Note: Sacre, Candace	Adjustment made based on covenants in loan documents?
10:49:10 AM	Vice Chairman Hatton Note: Sacre, Candace	Commissioner?
10:49:11 AM	Vice Chairman Hatton Note: Sacre, Candace	Mr. Talley?
10:49:12 AM	Atty Talley Oldham District - witness Cunningham Note: Sacre, Candace	Redirect Examination. Go back to where removed commissioners fringe benefits from statement, have that on screen?
10:49:26 AM	Atty Talley Oldham District - witness Cunningham Note: Sacre, Candace	Point out under operating expenses where commissioners benefits removed from rate request in pro forma?
10:50:01 AM	Atty Talley Oldham District - witness Cunningham Note: Sacre, Candace	Letter D as in Damon, shows an increase, how get \$105,000?
10:51:31 AM	Atty Talley Oldham District - witness Cunningham Note: Sacre, Candace	Pull up Staff Report, page 9, show where District removed commissioners benefits?
10:52:18 AM	Atty Talley Oldham District - witness Cunningham Note: Sacre, Candace	How much was that?
10:52:22 AM	Atty Talley Oldham District - witness Cunningham Note: Sacre, Candace	Page 11, where Staff made comparison, see that?
10:52:34 AM	Atty Talley Oldham District - witness Cunningham Note: Sacre, Candace	Tell us what show there?
10:53:02 AM	Vice Chairman Hatton Note: Sacre, Candace	Any further witnesses? (Click on link for further comments.)
10:53:20 AM	Vice Chairman Hatton Note: Sacre, Candace	Staff, first witness?
10:53:25 AM	Staff Atty Lawson PSC Note: Sacre, Candace	Noah Abner.
10:53:38 AM	Vice Chairman Hatton Note: Sacre, Candace	Witness is sworn.

10:53:47 AM Vice Chairman Hatton - witness Abner
Note: Sacre, Candace Examination. Name and address?

10:53:58 AM Staff Atty Lawson PSC - witness Abner
Note: Sacre, Candace Direct Examination. Position?

10:54:10 AM Staff Atty Lawson PSC - witness Abner
Note: Sacre, Candace How long?

10:54:14 AM Staff Atty Lawson PSC - witness Abner
Note: Sacre, Candace Educational background?

10:54:35 AM Staff Atty Lawson PSC - witness Abner
Note: Sacre, Candace Prepare portions of Staff report filed Jan 1 2024?

10:54:45 AM Staff Atty Lawson PSC - witness Abner
Note: Sacre, Candace Had chance to review prior to hearing?

10:54:51 AM Staff Atty Lawson PSC - witness Abner
Note: Sacre, Candace Corrections?

10:55:55 AM Staff Atty Lawson PSC - witness Abner
Note: Sacre, Candace How number change?

10:56:22 AM Staff Atty Lawson PSC - witness Abner
Note: Sacre, Candace Create change to revenue requirement?

10:56:35 AM Staff Atty Lawson PSC - witness Abner
Note: Sacre, Candace Bring documents with you?

10:56:54 AM Vice Chairman Hatton
Note: Sacre, Candace Mr. Talley?

10:57:07 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Cross Examination. How many reports worked on since been with Commission?

10:57:25 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace How many actually signator to Staff report?

10:57:35 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Not first one?

10:57:42 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Consider yourself economist?

10:58:08 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Commission have economist on staff?

10:58:21 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Not consult with any economist?

10:59:01 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace What part did you do?

10:59:13 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Once came up with revenue requirement, Beavers adjust rates?

10:59:25 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Abshire have role in report?

10:59:38 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace How know make deductions insurance costs Staff recommended?

11:00:18 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Aware District pays 100 percent health insurance benefits?

11:00:41 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Staff recommended recover 79 percent of single coverage and 67 percent of family?

11:00:46 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace As modified today?

11:00:50 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Not learn that at UK?

11:00:55 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace New Mexico State, special school there?

11:01:07 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Not teach that out there?

11:01:12 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Other special training?

11:01:17 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace What was that?

11:01:23 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Not teach that at FERC class?

11:01:28 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace How know supposed to be reduced down?

11:01:45 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace What taught you or told you you needed to do that?

11:01:53 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Anyone tell you needed to reduce that so recovered only 79 percent and 67 percent?

11:02:09 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Just from reading previous Staff reports?

11:02:25 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Recommended recover 79 percent and 67 percent?

11:03:06 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Page 10 of Staff report, 79 percent recovery there?

11:03:12 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Shows in first column, under health, reduction of \$36,000 because of that?

11:03:32 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Page 11, becomes \$94,000, explain?

11:04:36 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Oldham increased it because added employees, when applied 79 percent, correct \$94,445.00?

11:05:13 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace In original report, result of applying 79 percent recovery for employees only, \$94,445?

11:05:41 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Because checked again, discovered family coverage, only 67 percent recovered, result of revised report deduct \$30,796?

11:06:31 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Took \$94,000 out, some should at 67 percent, another \$30,796, total impact of reducing results in \$125,241?

11:07:13 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Health insurance and dental deduction \$125,241?

11:08:17 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Correct by Staff recommending health reduced by BLS and dental reduced cost Oldham District \$125,241 a year?

11:08:53 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace And why not?

11:09:53 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Instead of \$125,000, talking about \$102,000?

11:10:26 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace To summarize, since Commission staff recommended that BLS percentages applied, cost \$102,197, result of reductions?

11:11:04 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Revenue requirement would have been \$102,197 more if Commission Staff recommended District recover health premiums for employees and dental insurance for employees?

11:11:36 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Page 16 of Staff report, two columns, required revenue increase of \$944,172, what Oldham District requested?

11:12:29 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace What is number now?

11:12:37 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace \$687,512, \$102,000 out of \$994,000 requested, 12 or 13 percent reduction in amount requesting?

11:13:33 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Assume Commission agrees with staff recommended and district revenue reduced by \$102,197 and assume continues pay 100 percent of health insurance, where Oldham get funds to pay premiums?

11:14:23 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Depreciation reserves, logical plan come from?

11:14:27 AM Staff Atty Lawson PSC
Note: Sacre, Candace Can't speak what Oldham County do. (Click on link for further comments.)

11:15:15 AM Atty Talley Oldham District
Note: Sacre, Candace Distribute what think latest BLS report, mark Oldham District Hearing Exhibit 2.

11:16:07 AM Atty Talley Oldham District
Note: Sacre, Candace Mark District Hearing Exhibit 2.

11:16:08 AM OLDHAM DISTRICT HEARING EXHIBIT 2
Note: Sacre, Candace ATTY TALLEY OLDHAM DISTRICT - WITNESS ABNER
Note: Sacre, Candace U S DEPT OF LABOR BUREAU OF LABOR STATISTICS NEWS RELEASE SEPT 21 2023 USDL-23-2024

11:16:15 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Cross Examination (cont'd). What handed you News Release, Bureau of Labor Statistics, most recent update to study?

11:16:46 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Page 11, see if looks familiar, look like something seen before?

11:17:20 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Single coverage medical plans?

11:17:31 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Private industry?

11:17:36 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace 79 percent and 21 percent, know if this is where got numbers?

11:18:01 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Next column over, what say?

11:18:06 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Aware Oldham District considered governmental entity?

11:18:15 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Assume special purpose governmental entity, what is employer national average pay?

11:18:33 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Employee share is what?

11:18:37 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Page 13, same categories, family coverage medical plans?

11:18:56 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Private industry employer share?

11:19:00 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Employee share?

11:19:06 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Assuming Oldham District governmental entity, what its share be?

11:19:23 AM	Atty Talley Oldham District - witness Abner Note: Sacre, Candace	Why choose use private instead of state and local government?
11:19:53 AM	Atty Talley Oldham District - witness Abner Note: Sacre, Candace	Assume local government nontaxing special district created by Oldham Fiscal Court and is a local government entity?
11:20:21 AM	Asst Gen Counsel Tussey PSC Note: Sacre, Candace	Object, asking legal conclusion. (Click on link for further comments.)
11:20:28 AM	Vice Chairman Hatton Note: Sacre, Candace	Asking to assume for purposes of this question. (Click on link for further comments.)
11:20:57 AM	Atty Talley Oldham District - witness Abner Note: Sacre, Candace	Cross Examination (cont'd). For hypothetical purposes, had you known that Oldham District was a local governmental entity, which column have chosen, private or government?
11:21:30 AM	Atty Talley Oldham District - witness Abner Note: Sacre, Candace	Seen staff reports or orders from PSC where used anything other than private, for any utility always use private?
11:21:47 AM	Asst Gen Counsel Tussey PSC Note: Sacre, Candace	Object again. (Click on link for further comments.)
11:22:08 AM	Atty Talley Oldham District - witness Abner Note: Sacre, Candace	Cross Examination (cont'd). Aware any time Commission used anything other than private industry national average?
11:22:50 AM	Atty Talley Oldham District - witness Abner Note: Sacre, Candace	Front of document, page 4, have that in front of you, the technical note?
11:22:55 AM	Atty Talley Oldham District - witness Abner Note: Sacre, Candace	This is a national survey?
11:23:02 AM	Atty Talley Oldham District - witness Abner Note: Sacre, Candace	Fourth paragraph, comparing private and public sector data?
11:23:11 AM	Atty Talley Oldham District - witness Abner Note: Sacre, Candace	Reading, (click on link for further comments), read correctly?
11:24:02 AM	Atty Talley Oldham District - witness Abner Note: Sacre, Candace	Reasonableness of cost of Oldham District health insurance plan, not find statements staff made finding cost of plan excessive or unreasonable, overlook?
11:24:35 AM	Atty Talley Oldham District - witness Abner Note: Sacre, Candace	Produced information showed how much paid per month per employee?
11:24:43 AM	Atty Talley Oldham District - witness Abner Note: Sacre, Candace	What I mean when I say cost, any specific finding in Staff report what District pays for health insurance?
11:24:56 AM	Staff Atty Lawson PSC - witness Abner Note: Sacre, Candace	Objection. (Click on link for further comments.)
11:25:12 AM	Atty Talley Oldham District - witness Abner Note: Sacre, Candace	Cross Examination (cont'd). Staff recommends findings?
11:25:29 AM	Atty Talley Oldham District - witness Abner Note: Sacre, Candace	Make recommendations whether actual cost excessive or unreasonable?
11:25:41 AM	Atty Talley Oldham District - witness Abner Note: Sacre, Candace	Evidence cost of District plan excessive compared to other employers in Oldham County?
11:25:54 AM	Atty Talley Oldham District - witness Abner Note: Sacre, Candace	Or employers in Louisville/Jefferson County?

11:25:59 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace How about employers in ADD?

11:26:06 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Or employers anywhere else in Kentucky?

11:26:24 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Fair to say Staff reduced amount paid by District because of Commission precedent?

11:26:36 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Why not fair?

11:26:50 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Even though national average private employer?

11:27:13 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Aware any other commission uses BLS to establish reasonableness of employee health insurance expense?

11:28:27 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace If allowed only BLS, 79 percent of \$10,000 per employee, \$7900?

11:29:02 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Reasonable for that utility?

11:29:23 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Revenue requirement calculate be \$790 per year?

11:29:49 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Able recover in rates \$7,900?

11:29:55 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Utility B, cost \$5,000 year, applying 79 percent, \$3,950?

11:31:20 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Correct Utility A recover \$7,900 per year per employee?

11:31:36 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Utility B not able recover \$5,000, only able recover \$3,950?

11:31:45 AM Asst Gen Counsel Tussey PSC
Note: Sacre, Candace Would object here, too. (Click on link for further comments.)

11:32:18 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Cross Examination (cont'd). Point trying to make, sometimes BLS results in arbitrary unreasonable results?

11:33:58 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Assuming are state employee?

11:34:17 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Participate in state health insurance plan?

11:34:30 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Know what percent pays single nonsmoking adult?

11:34:41 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Surprised know state contribution toward cost for single nonsmoking adult is more than what Oldham District pays?

11:35:07 AM Staff Atty Lawson PSC
Note: Sacre, Candace Objection, not sure it is relevant. (Click on link for further comments.)

11:35:17 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace Cross Examination (cont'd). Surprise you if were case?

11:35:24 AM Atty Talley Oldham District - witness Abner
Note: Sacre, Candace District pays 100 percent, surprise to learn what Oldham District pays is less than what state pays for the same individual?

11:36:06 AM Vice Chairman Hatton
Note: Sacre, Candace Commissioner?

11:36:08 AM Vice Chairman Hatton - witness Abner
Note: Sacre, Candace Examination. Do not regulate municipalities?

11:36:11 AM	Vice Chairman Hatton - witness Abner Note: Sacre, Candace	Those are government agencies?
11:36:20 AM	Vice Chairman Hatton Note: Sacre, Candace	Recross?
11:36:25 AM	Vice Chairman Hatton Note: Sacre, Candace	Any further witnesses from Staff?
11:36:32 AM	Atty Talley Oldham District Note: Sacre, Candace	Could I consult with client? (Click on link for further comments.)
11:36:44 AM	Atty Talley Oldham District Note: Sacre, Candace	Move be introduced.
11:36:45 AM	OLDHAM DISTRICT HEARING EXHIBIT 2 Note: Sacre, Candace Note: Sacre, Candace	ATTY TALLEY OLDHAM DISTRICT - WITNESS ABNER U S DEPT OF LABOR BUREAU OF LABOR STATISTICS NEWS RELEASE SEPT 21 2023 USDL-23-2024
11:38:58 AM	Vice Chairman Hatton Note: Sacre, Candace	Motions.
11:39:05 AM	Vice Chairman Hatton Note: Sacre, Candace	Post-hearing data requests.
11:39:40 AM	Vice Chairman Hatton Note: Sacre, Candace	Briefs.
11:40:00 AM	Vice Chairman Hatton Note: Sacre, Candace	Any further issues?
11:40:33 AM	Vice Chairman Hatton Note: Sacre, Candace	Hearing adjourned.
11:40:47 AM	Session Ended	



Exhibit List Report

2023-00252 19Apr2024

Oldham County Water District
(Oldham District)

Name:	Description:
OLDHAM DISTRICT HEARING EXHIBIT 1	DE MINIMIS FINANCIAL IMPACT OF ROUNDING DOWN
OLDHAM DISTRICT HEARING EXHIBIT 2	U S DEPT OF LABOR BUREAU OF LABOR STATISTICS NEWS RELEASE SEPT 21 2023 USDL-23-2024

**DE MINIMIS FINANCIAL IMPACT
 OF ROUNDING DOWN
 CERTAIN MISCELLANEOUS SERVICE CHARGES
 FROM \$19.65 TO \$19.00¹**

**Oldham County Water District
 Non-Recurring Charges (Round Down Impact)**

Non-Recurring Charges	2021 Occurrences	2022 Occurrences	2023 Occurrences
Connection/Turn-on Charge	654	626	521
Field Collection Charge	48	34	25
Meter Re-read Charge	0	0	0
Meter Test Charge	0	0	0
Re-connection Charge	389	375	335
Service Call/Investigation	28	30	29
Total	1,119	1,065	910
Round Down Amount per Occurrence	\$0.65	\$0.65	\$0.65
Annual Financial Impact of Rounding	\$727.35	\$692.25	\$591.50

¹ See Appendix B of Commission Staff Report dated January 2, 2024



For release 10:00 a.m. (ET) Thursday, September 21, 2023

USDL-23-2024

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 Media contact: (202) 691-5902 • pressoffice@bls.gov

EMPLOYEE BENEFITS IN THE UNITED STATES – MARCH 2023

Retirement benefits were available to 94 percent of private industry union workers and 68 percent of private industry nonunion workers in March 2023, the U.S. Bureau of Labor Statistics reported today. Sixty-six percent of private industry union workers had access to defined benefit plans and 63 percent had access to defined contribution plans. Ten percent of private industry nonunion workers had access to defined benefit plans and 68 percent had access to defined contribution plans. (See chart 1 and table 1.)

Among private industry workers, paid sick leave was available to 86 percent of union workers and 77 percent of nonunion workers while paid family leave was available to 23 percent of union workers and 27 percent of nonunion workers. Ninety-two percent of union workers had access to paid holidays and 56 percent had access to paid personal leave, while 79 percent of nonunion workers had access to paid holidays and 45 percent had access to paid personal leave. (See chart 2 and table 6.)

Chart 1. Percent of private industry workers with access to retirement benefits by bargaining status, March 2023

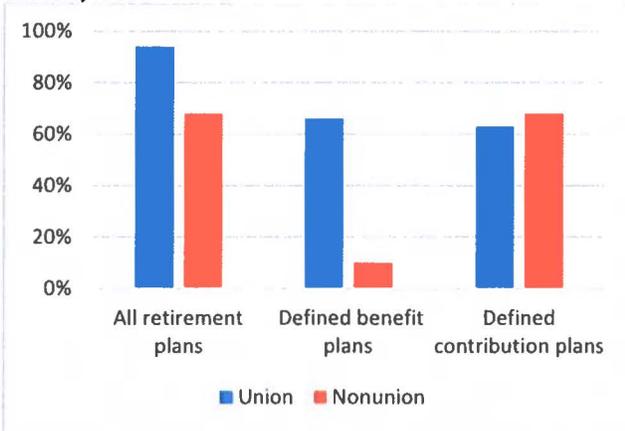
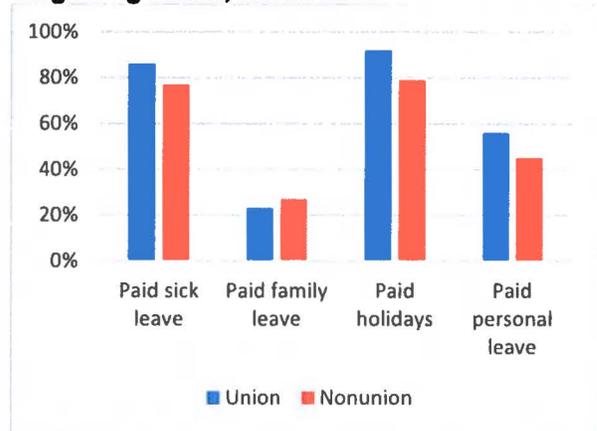


Chart 2. Percent of private industry workers with access to select paid leave benefits by bargaining status, March 2023



Ninety-six percent of private industry union workers and 69 percent of private industry nonunion workers had access to medical care benefits. Among private industry union workers, employer share of premiums was 80 percent for single coverage and 79 percent for family coverage. Among private industry nonunion workers, employer share of premiums was 78 percent for single coverage and 65 percent for family coverage. (See chart 3 and tables 2, 3, and 4.)

Eighty-six percent of private industry union workers had access to life insurance plans, 73 percent had access to short-term disability plans, and 44 percent had access to long-term disability plans. Fifty-five percent of private industry nonunion workers had access to life insurance plans, 41 percent had access to short-term disability plans, and 35 percent had access to long-term disability plans. (See chart 4 and table 5.)

Chart 3. Share of medical care premiums for private industry workers by bargaining status, March 2023

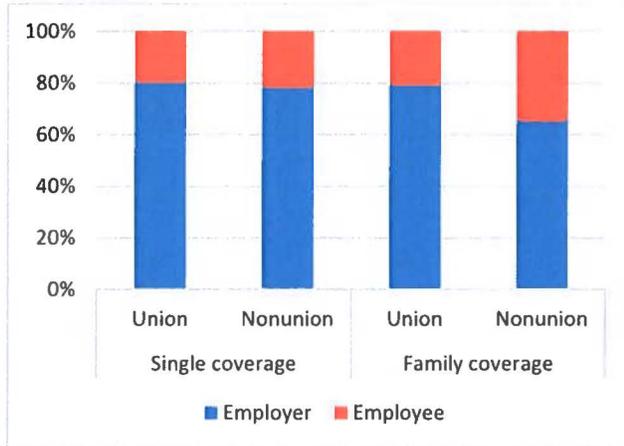
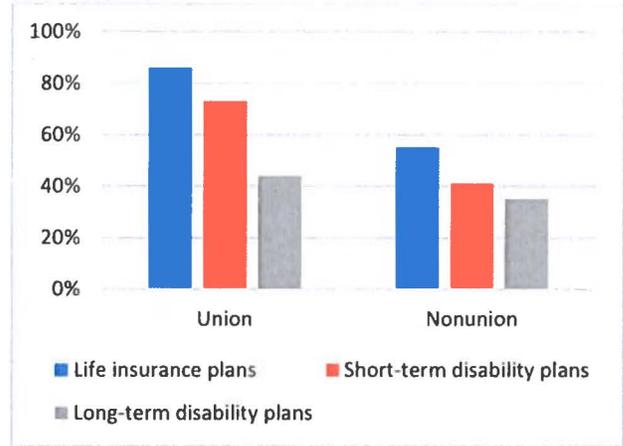
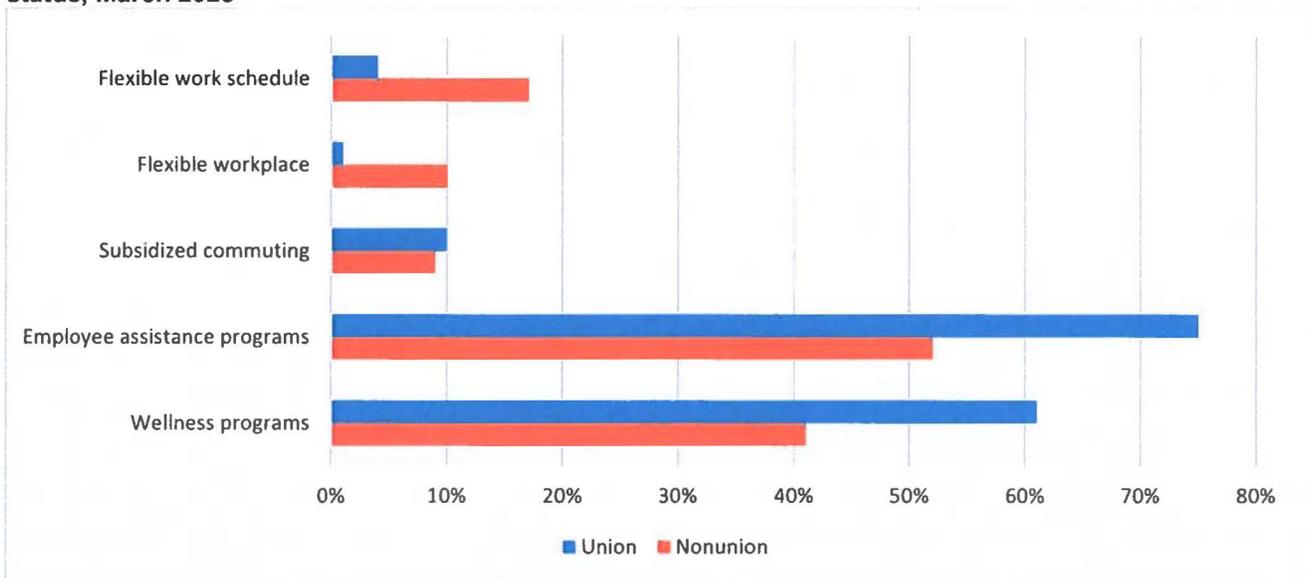


Chart 4. Percent of private industry workers with access to insurance plans by bargaining status, March 2023



Among quality of life benefits in the private industry, 4 percent of union workers had access to a flexible work schedule, 1 percent had access to a flexible workplace, and 75 percent had access to employee assistance programs. Seventeen percent of nonunion workers had access to a flexible work schedule, 10 percent had access to a flexible workplace, and 52 percent had access to employee assistance programs. (See chart 5.)

Chart 5. Percent of private industry workers with access to select quality of life benefits by bargaining status, March 2023



Highlights of employer-sponsored benefits

Occupational group

- Access to nonproduction bonuses ranged from 30 percent for service occupations to 54 percent for management, professional, and related occupations among private industry workers.
- Six percent of state and local government teachers had access to subsidized commuting and 12 percent had access to childcare assistance.

Work status

- Eighty-seven percent of full-time private industry workers had access to medical care benefits and 25 percent of part-time workers had access to medical care benefits. The take-up rate was 65 percent for full-time workers and 54 percent for part-time workers.
- Twelve percent of full-time private industry workers had access to a flexible workplace and 17 percent had access to a flexible work schedule, while 2 percent of part-time workers had access to a flexible workplace and 13 percent had access to a flexible work schedule.

Average wage category

- Access to student loan repayment assistance ranged from 2 percent for the lowest 10th average wage category to 11 percent for the highest 10th average wage category among private industry workers.
- Access to healthcare flexible spending accounts for private industry workers ranged from 22 percent for the lowest 25th average wage category to 70 percent for the highest 25th average wage category.

Industry group

- Access to paid family leave for private industry workers ranged from 8 percent for the leisure and hospitality industry to 55 percent for the information industry.
- Employers paid 88 percent of premiums for single coverage and 78 percent for family coverage among state and local government workers with medical care plans in public administration. The average flat monthly premium paid by employers was \$676.71 for single coverage and \$1,547.50 for family coverage.

Establishment size

- Access to wellness programs in the private industry ranged from 23 percent for establishments with less than 50 workers to 76 percent for establishments with 500 workers or more.
- The average number of paid vacation days by service requirement for private industry workers after 1 year ranged from 10 days for establishments with less than 100 workers to 14 days for establishments with 500 or more workers. After 20 years, the average number of paid vacation days ranged from 17 days for establishments with less than 100 workers to 24 days for establishments with more than 500 workers.

Census area

- Life insurance access among state and local government workers by census area ranged from 80 percent in the West census area to 85 percent in the South census area. The take-up rate was 100 percent for West census area workers and 97 percent for South census area workers.
- Access to short-term disability plans was available to 33 percent of civilian workers in the South census area with a participation rate of 32 percent. Sixty-six percent of civilian workers in the Northeast had access with a participation rate of 65 percent.

TECHNICAL NOTE

Estimates in this release are from the National Compensation Survey (NCS), conducted by the U.S. Department of Labor, Bureau of Labor Statistics (BLS). The NCS provides comprehensive measures of compensation cost levels and trends and also provides benefits incidence estimates on the percentage of workers with access to and participating in employer-provided benefit plans.

Employee Benefits data: The Employee Benefits in the United States, March 2023 includes additional details on the coverage, costs, and provisions of employer-sponsored benefits, and will be published shortly after this news release. See www.bls.gov/ebs/publications/annual-benefits-summary.htm for the latest benefits publications. Historical estimates are also accessible in Excel format at www.bls.gov/ebs/publications/xlsx/employee-benefits-in-the-united-states-dataset.xlsx and through the database query tool at www.bls.gov/ebs/data.htm.

Standard errors: Measures of reliability are available for published estimates, which provide users a measure of the precision of an estimate to ensure that it is within an acceptable range for their intended purpose. For further information see www.bls.gov/ebs/technical-notes/standard-errors.htm.

Comparing private and public sector data: Incidence of employee benefits in state and local government should not be directly compared to private industry. Differences between these sectors stem from factors such as variation in work activities and occupational structures. Manufacturing and sales, for example, make up a large part of private industry work activities but are rare in state and local government.

Civilian workers: Statistics for private industry and state and local government are published separately and then combined to measure the civilian economy. Excluded from the civilian economy are workers employed in federal government and quasi-federal agencies, military personnel, agricultural workers, volunteers, unpaid workers, individuals receiving long-term disability compensation, and those working overseas. In addition, private industry excludes workers in private households, the self-employed, workers who set their own pay (e.g., proprietors, owners, major stockholders, and partners in unincorporated firms), and family members paid token wages.

Leave benefits for teachers: Primary, secondary, and special education teachers typically have a contracted work schedule of 37 or 38 weeks per year. Because of this work schedule, they are generally not offered vacations or holidays. In many cases, the time off during winter and spring breaks during the school year are not considered vacation days for the purposes of this survey.

Medical care premiums: The estimates for medical care premiums are not based on actual decisions regarding medical coverage made by employees; instead, it is assumed that all employees in the occupation can opt for single or family coverage. Monthly premiums are collected when possible. Annual premiums are converted to monthly premiums by dividing by 12 months.

Sample rotation: One-third of the private industry sample had been rotated each year except in years when the government sample was replaced. Beginning with the March 2022 publication, however, an additional (fourth) private industry sample is used in estimation to mitigate the impact of decreasing response rates. The government sample is replaced less frequently than the private industry sample. The state and local government sample was replaced in its entirety for the March 2017 reference period.

Classification system: The National Compensation Survey publishes estimates of compensation costs and trends as well as benefit coverage by ownership, industry group, occupational group, and geographic areas, see www.bls.gov/eci/factsheets/national-compensation-survey-classification-systems-mapping-files.htm.

Sample size:**Survey establishment response¹, March 2023**

Establishments	Civilian	Private industry	State and local governments
Total in sampling frame ²	7,161,550	6,930,620	230,930
Total in sample	14,720	13,120	1,600
Responding ³	8,420	6,990	1,430
Refused ⁴	5,260	5,120	140
Out of business or not in survey scope	1,040	1,010	30

¹ The number of establishments is rounded to the nearest 10. Because of rounding, sums of individual items may not equal totals.

² The sampling frame was developed from state unemployment insurance reports and is based on the 2017 North American Industry Classification System (NAICS). With some minor exceptions, an establishment is a single economic unit that engages in one, or predominantly one, type of economic activity. For private industry, the establishment is usually at a single physical location such as a mine, factory, office, or store; if a sampled establishment is owned by a larger entity with many locations, only the employment and characteristics of the establishment selected for the sample are considered for the survey. For state and local governments, an establishment can include more than one physical location, such as a school district or a police department.

³ Establishments that provided data at the initial interview.

⁴ Establishments that did not provide data at the initial interview. For information on nonresponse adjustment and imputation, see the Handbook of Methods: National Compensation Measures available at www.bls.gov/opub/hom/ncs/home.htm.

Survey scope:**Number of workers represented¹, March 2023**

Occupational group ²	Civilian workers	Private industry workers	State and local government workers
All workers	145,300,100	126,227,200	19,072,900
Management, professional, and related	46,834,300	35,920,600	10,913,700
Management, business, and financial	14,624,400	13,126,900	-
Professional and related	32,209,900	22,793,700	9,416,200
Teachers	7,014,300	-	5,112,800
Primary, secondary, and special education school teachers	5,035,900	-	3,988,300
Registered nurses	3,077,300	-	-
Service	32,036,200	28,053,300	3,982,900
Protective service	3,565,300	1,621,500	1,943,800
Sales and office	31,030,400	28,453,800	2,576,600
Sales and related	13,076,400	12,996,900	-
Office and administrative support	17,954,000	15,456,900	2,497,000
Natural resources, construction, and maintenance	11,591,700	10,777,800	813,900
Construction, extraction, farming, fishing, and forestry	6,090,400	5,643,000	-
Installation, maintenance, and repair	5,501,200	5,134,900	-
Production, transportation, and material moving	23,807,500	23,021,700	785,800
Production	9,087,500	8,965,000	-
Transportation and material moving	14,720,000	14,056,700	-

¹ The numbers of workers represented by the survey are rounded to the nearest 100. For information on weighting, see the Handbook of Methods: National Compensation Measures available at www.bls.gov/opub/hom/ncs/home.htm.

² The 2018 Standard Occupational Classification system was used to classify workers.

NOTE: Because of rounding, sums of individual items may not equal totals. Dashes indicate that no estimates for this characteristic are provided in this publication.

Average hourly wage percentiles: Estimates by worker average wage are grouped into six wage categories- the lowest 10 percent, the lowest 25 percent, the second 25 percent, the third 25 percent, the highest 25 percent, and the highest 10 percent. The categories use percentile values based on unpublished March 2023 wages and salaries from the BLS *Employer Costs for Employee Compensation* publication at www.bls.gov/news.release/archives/ecec_06162023.pdf.

The percentiles are computed using hourly wages and salaries along with scheduled hours of work reported for individual workers in sampled establishments. Establishments in the survey are asked to report only individual worker wages and salaries for each sampled job. For the calculation of the percentile values, the individual worker hourly wages and salaries are weighted and arrayed from lowest to highest. The values corresponding to the percentiles are:

Ownership	Average hourly wage percentiles				
	10 th	25 th	50 th (median)	75 th	90 th
Civilian workers	\$14.00	\$17.12	\$23.55	\$37.02	\$56.06
Private industry workers	\$14.00	\$17.00	\$22.57	\$35.64	\$55.29
State and local government workers	\$16.50	\$21.50	\$31.68	\$44.10	\$59.80

The lowest 10- and 25-percent wage categories include those occupations with an average hourly rate less than the 10th percentile value and 25th percentile value, respectively. The second 25-percent category includes those occupations with rates at or above the 25th percentile value but less than the 50th percentile value. The third 25-percent category includes those occupations with rates at or above the 50th percentile value but less than the 75th percentile value. Finally, the highest 25- and 10-percent wage categories include those occupations with an average hourly wage greater than or equal to the 75th percentile value and 90th percentile value, respectively.

Individual workers can fall into a wage category different from the average for the occupation into which they are classified because average hourly wages for the occupation are used to produce the benefit estimates.

Obtaining information: For articles on employee benefits, see the *Monthly Labor Review* benefits section at www.bls.gov/opub/mlr/subject/b.htm and *Beyond the Numbers: Pay and Benefits* at www.bls.gov/opub/btn/archive/home.htm. The *Economics Daily* articles archive is available at www.bls.gov/opub/ted/employee-benefits-survey.htm. For technical information, see "National Compensation Measures," in the BLS *Handbook of Methods* at www.bls.gov/opub/hom/ncs/home.htm.

Benefit publications from 1980 to the present are also available at www.bls.gov/ebs/publications/annual-benefits-summary.htm. The latest glossary of benefit terms is available at www.bls.gov/ebs/publications/national-compensation-survey-glossary-of-employee-benefit-terms.htm. In addition, the public databases may also be used to obtain data from 1985 to 2006 and 2010 to the present, see www.bls.gov/ebs/data.htm.

If you are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services.

Table 1. Retirement benefits: Access, participation, and take-up rates, March 2023¹

[All workers = 100 percent]

Characteristics	Civilian ²			Private industry			State and local government		
	Access	Participation	Take-up rate ³	Access	Participation	Take-up rate ³	Access	Participation	Take-up rate ³
All workers.....	73	56	77	70	53	75	91	81	89
Worker characteristics									
Management, professional, and related occupations.....	88	76	86	86	74	85	93	82	88
Management, business, and financial occupations.....	88	79	89	88	78	89	—	—	—
Professional and related occupations... Teachers.....	88	75	85	86	72	83	93	82	88
Primary, secondary, and special education school teachers.....	88	75	85	—	—	—	94	83	88
Registered nurses.....	96	82	85	—	—	—	99	88	89
Service occupations.....	91	82	89	—	—	—	—	—	—
Protective service occupations.....	48	31	65	43	25	59	85	76	89
Sales and office occupations.....	75	64	85	55	38	69	92	85	92
Sales and related occupations.....	75	54	72	73	51	70	92	82	89
Office and administrative support occupations.....	73	43	59	72	43	59	—	—	—
Natural resources, construction, and maintenance occupations.....	76	62	81	74	58	79	92	82	89
Construction, extraction, farming, fishing, and forestry occupations.....	72	57	78	70	54	77	97	91	93
Installation, maintenance, and repair occupations.....	69	54	79	67	51	77	—	—	—
Production, transportation, and material moving occupations.....	76	59	78	74	57	77	—	—	—
Production occupations.....	75	55	74	75	55	73	90	82	91
Transportation and material moving occupations.....	75	57	76	74	57	76	—	—	—
Full time.....	76	55	72	75	53	71	—	—	—
Part time.....	82	66	81	79	63	79	99	88	89
Union.....	44	24	54	44	22	51	43	37	86
Nonunion.....	95	85	89	94	84	90	97	85	88
Average wage within the following categories: ⁴	70	52	75	68	50	73	86	78	90
Lowest 25 percent.....	49	28	56	48	25	52	78	68	87
Lowest 10 percent.....	38	20	51	37	18	47	70	60	86
Second 25 percent.....	73	53	73	69	48	70	94	84	90
Third 25 percent.....	83	70	83	81	65	81	98	88	90
Highest 25 percent.....	92	82	89	90	81	90	97	85	88
Highest 10 percent.....	93	84	90	92	84	91	97	83	85

See footnotes at end of table.

Table 1. Retirement benefits: Access, participation, and take-up rates, March 2023¹ — Continued
 [All workers = 100 percent]

Characteristics	Civilian ²			Private industry			State and local government		
	Access	Participation	Take-up rate ³	Access	Participation	Take-up rate ³	Access	Participation	Take-up rate ³
Establishment characteristics									
Goods-producing industries.....	78	63	80	78	63	80	—	—	—
Service-providing industries.....	72	55	77	69	51	74	91	81	89
Education and health services.....	81	65	81	75	58	78	93	81	87
Educational services.....	88	77	88	73	62	85	93	82	88
Elementary and secondary schools.....	92	81	88	—	—	—	93	82	89
Junior colleges, colleges, universities, and professional schools.....	90	79	87	87	79	90	92	79	86
Health care and social assistance....	77	59	77	75	58	76	92	76	82
Hospitals.....	93	83	89	—	—	—	92	73	80
Public administration.....	92	84	92	—	—	—	92	84	92
1 to 99 workers.....	59	42	72	57	40	70	87	78	90
1 to 49 workers.....	54	39	71	53	37	70	85	76	90
50 to 99 workers.....	73	54	73	71	50	70	89	81	91
100 workers or more.....	88	71	81	86	68	79	93	82	88
100 to 499 workers.....	84	64	76	83	61	73	92	84	91
500 workers or more.....	91	79	86	91	78	86	93	81	87
Geographic areas									
Northeast.....	72	60	83	69	57	82	91	79	86
New England.....	72	59	81	70	56	80	87	75	86
Middle Atlantic.....	72	60	84	68	57	83	93	80	86
South.....	73	54	74	69	49	71	93	83	89
South Atlantic.....	75	54	73	73	51	70	91	79	86
East South Central.....	73	55	75	69	49	71	94	84	90
West South Central.....	68	53	77	63	46	73	97	89	92
Midwest.....	75	58	78	73	55	76	90	80	89
East North Central.....	77	60	78	75	57	76	89	79	89
West North Central.....	72	56	77	70	52	75	92	83	90
West.....	72	56	77	70	52	75	90	81	90
Mountain.....	74	55	74	72	51	71	88	82	93
Pacific.....	71	56	79	69	53	77	90	81	89

¹ Includes defined benefit pension plans and defined contribution retirement plans. Workers are considered as having access or as participating if they have access to or are participating in at least one of these plan types.

² Includes workers in private industry and state and local government. See the Handbook of Methods: National Compensation Measures at www.bls.gov/opub/hom/ncs/home.htm for further explanation.

³ The take-up rate is calculated from the unrounded percentage of workers with access to a plan and who participate in the plan.

⁴ Surveyed occupations are classified into wage categories based on the average wage for the occupation, which may include workers with earnings both above and below the threshold. The categories were formed using percentile estimates generated using data from the National Compensation Survey publication, Employer Costs for Employee Compensation.

NOTE: Dash indicates no workers in this category or data did not meet publication criteria. For definitions of major plans, key provisions, and related terms, see the "Glossary of Employee Benefit Terms" at www.bls.gov/ebs/publications/national-compensation-survey-glossary-of-employee-benefit-terms.htm.

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey.

Table 2. Medical care benefits: Access, participation, and take-up rates, March 2023

[All workers = 100 percent]

Characteristics	Civilian ¹			Private industry			State and local government		
	Access	Participation	Take-up rate ²	Access	Participation	Take-up rate ²	Access	Participation	Take-up rate ²
All workers.....	74	49	66	72	46	64	89	67	76
Worker characteristics									
Management, professional, and related occupations.....	90	63	70	89	61	69	91	68	75
Management, business, and financial occupations.....	95	67	71	95	67	70	—	—	—
Professional and related occupations...	88	61	70	86	58	68	91	68	75
Teachers.....	87	62	72	—	—	—	92	68	74
Primary, secondary, and special education school teachers.....	97	70	72	—	—	—	99	73	74
Registered nurses.....	91	61	67	—	—	—	—	—	—
Service occupations.....	49	29	59	44	24	54	82	63	77
Protective service occupations.....	75	53	70	56	32	57	90	70	77
Sales and office occupations.....	69	43	62	68	40	60	89	69	78
Sales and related occupations.....	54	31	58	54	31	58	—	—	—
Office and administrative support occupations.....	80	51	63	79	48	61	90	70	78
Natural resources, construction, and maintenance occupations.....	79	56	71	78	55	70	95	76	79
Construction, extraction, farming, fishing, and forestry occupations.....	75	53	70	74	51	69	—	—	—
Installation, maintenance, and repair occupations.....	84	60	71	83	58	71	—	—	—
Production, transportation, and material moving occupations.....	80	53	66	79	53	66	84	61	73
Production occupations.....	82	57	69	82	57	69	—	—	—
Transportation and material moving occupations.....	78	50	64	78	50	64	—	—	—
Full time.....	89	60	67	87	57	65	99	75	76
Part time.....	25	13	55	25	13	54	24	17	72
Union.....	95	74	77	96	78	81	95	69	73
Nonunion.....	71	45	64	69	43	62	84	66	78
Average wage within the following categories:³									
Lowest 25 percent.....	43	23	54	41	21	52	72	54	75
Lowest 10 percent.....	30	15	51	28	14	48	63	49	78
Second 25 percent.....	76	49	64	73	45	61	93	72	77
Third 25 percent.....	89	61	69	87	59	68	97	74	76
Highest 25 percent.....	94	68	72	94	67	71	95	71	74
Highest 10 percent.....	95	69	72	95	69	72	94	71	75

See footnotes at end of table.

Table 2. Medical care benefits: Access, participation, and take-up rates, March 2023 — Continued
 [All workers = 100 percent]

Characteristics	Civilian ¹			Private industry			State and local government		
	Access	Participation	Take-up rate ²	Access	Participation	Take-up rate ²	Access	Participation	Take-up rate ²
Establishment characteristics									
Goods-producing industries.....	85	61	72	85	61	72	—	—	—
Service-providing industries.....	72	47	65	69	43	63	89	67	76
Education and health services.....	81	53	65	77	46	60	90	67	75
Educational services.....	86	63	74	72	51	71	90	67	74
Elementary and secondary schools.....	90	66	74	—	—	—	90	67	74
Junior colleges, colleges, universities, and professional schools.....	90	66	73	92	65	71	89	67	75
Health care and social assistance....	78	47	60	77	45	58	91	71	79
Hospitals.....	91	62	68	—	—	—	91	74	81
Public administration.....	91	71	78	—	—	—	91	71	78
1 to 99 workers.....	61	38	62	59	36	60	84	66	79
1 to 49 workers.....	56	35	62	55	34	61	82	66	80
50 to 99 workers.....	75	47	62	74	44	60	85	66	78
100 workers or more.....	87	60	69	87	59	68	91	68	75
100 to 499 workers.....	85	57	67	84	55	65	88	65	74
500 workers or more.....	90	65	72	89	63	71	92	69	75
Geographic areas									
Northeast.....	72	48	67	69	46	66	88	63	71
New England.....	73	—	—	71	44	62	90	59	65
Middle Atlantic.....	71	48	68	69	46	67	87	64	74
South.....	73	48	66	70	44	63	92	74	80
South Atlantic.....	75	48	64	73	45	61	90	71	79
East South Central.....	72	49	68	68	44	64	92	80	87
West South Central.....	72	48	68	67	44	65	96	75	78
Midwest.....	73	49	67	71	47	66	86	63	74
East North Central.....	73	49	67	72	48	66	84	62	73
West North Central.....	71	47	66	68	44	65	89	66	74
West.....	77	51	66	76	49	65	88	65	74
Mountain.....	77	48	62	76	46	60	87	62	71
Pacific.....	78	53	68	76	51	67	88	66	75

¹ Includes workers in private industry and state and local government. See the Handbook of Methods: National Compensation Measures at www.bls.gov/opub/hom/ncs/home.htm for further explanation.

² The take-up rate is calculated from the unrounded percentage of workers with access to a plan and who participate in the plan.

³ Surveyed occupations are classified into wage categories based on the average wage for the occupation, which may include workers with earnings both above and below the threshold. The categories were formed using percentile estimates generated using data from the National Compensation Survey publication, Employer Costs for Employee Compensation.

NOTE: Dash indicates no workers in this category or data did not meet publication criteria. For definitions of major plans, key provisions, and related terms, see the "Glossary of Employee Benefit Terms" at www.bls.gov/ebs/publications/national-compensation-survey-glossary-of-employee-benefit-terms.htm.

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey.

Table 3. Medical plans: Share of premiums paid by employer and employee for single coverage, March 2023
 [In percent]

Characteristics	Civilian ¹		Private industry		State and local government	
	Employer share of premium	Employee share of premium	Employer share of premium	Employee share of premium	Employer share of premium	Employee share of premium
All workers participating in single coverage medical plans.....	80	20	79	21	86	14
Worker characteristics						
Management, professional, and related occupations.....	81	19	79	21	85	15
Management, business, and financial occupations.....	79	21	79	21	—	—
Professional and related occupations.....	82	18	80	20	85	15
Teachers.....	84	16	—	—	85	15
Primary, secondary, and special education school teachers.....	84	16	—	—	85	15
Registered nurses.....	82	18	—	—	—	—
Service occupations.....	80	20	78	22	87	13
Protective service occupations.....	86	14	78	22	88	12
Sales and office occupations.....	80	20	79	21	88	12
Sales and related occupations.....	78	22	78	22	—	—
Office and administrative support occupations.....	82	18	80	20	88	12
Natural resources, construction, and maintenance occupations.....	78	22	77	23	89	11
Construction, extraction, farming, fishing, and forestry occupations.....	78	22	77	23	—	—
Installation, maintenance, and repair occupations.....	78	22	77	23	—	—
Production, transportation, and material moving occupations. . .	78	22	78	22	86	14
Production occupations.....	78	22	78	22	—	—
Transportation and material moving occupations.....	78	22	78	22	—	—
Full time.....	80	20	79	21	86	14
Part time.....	78	22	78	22	82	18
Union.....	83	17	80	20	86	14
Nonunion.....	79	21	78	22	87	13
Average wage within the following categories:²						
Lowest 25 percent.....	78	22	77	23	87	13
Lowest 10 percent.....	78	22	77	23	87	13
Second 25 percent.....	80	20	78	22	87	13
Third 25 percent.....	80	20	79	21	86	14
Highest 25 percent.....	81	19	80	20	85	15
Highest 10 percent.....	81	19	80	20	85	15
Establishment characteristics						
Goods-producing industries.....	78	22	78	22	—	—
Service-providing industries.....	81	19	79	21	86	14
Education and health services.....	83	17	82	18	85	15
Educational services.....	84	16	82	18	85	15
Elementary and secondary schools.....	84	16	—	—	84	16
Junior colleges, colleges, universities, and professional schools.....	84	16	82	18	85	15
Health care and social assistance.....	82	18	82	18	87	13
Hospitals.....	82	18	—	—	87	13
Public administration.....	88	12	—	—	88	12
1 to 99 workers.....	79	21	78	22	87	13
1 to 49 workers.....	79	21	78	22	88	12
50 to 99 workers.....	79	21	78	22	85	15
100 workers or more.....	81	19	79	21	86	14
100 to 499 workers.....	80	20	79	21	87	13
500 workers or more.....	82	18	80	20	86	14

See footnotes at end of table.

Table 3. Medical plans: Share of premiums paid by employer and employee for single coverage, March 2023 — Continued
 [In percent]

Characteristics	Civilian ¹		Private industry		State and local government	
	Employer share of premium	Employee share of premium	Employer share of premium	Employee share of premium	Employer share of premium	Employee share of premium
Geographic areas						
Northeast.....	80	20	79	21	85	15
New England.....	78	22	78	22	77	23
Middle Atlantic.....	81	19	79	21	87	13
South.....	80	20	78	22	87	13
South Atlantic.....	81	19	79	21	87	13
East South Central.....	80	20	76	24	89	11
West South Central.....	80	20	78	22	85	15
Midwest.....	80	20	79	21	87	13
East North Central.....	79	21	78	22	85	15
West North Central.....	81	19	79	21	90	10
West.....	80	20	79	21	86	14
Mountain.....	80	20	78	22	87	13
Pacific.....	80	20	79	21	86	14

¹ Includes workers in private industry and state and local government. See the Handbook of Methods: National Compensation Measures at www.bls.gov/opub/hom/ncs/home.htm for further explanation.

² Surveyed occupations are classified into wage categories based on the average wage for the occupation, which may include workers with earnings both above and below the threshold. The categories were formed using percentile estimates generated using data from the National Compensation Survey publication, Employer Costs for Employee Compensation.

NOTE: Because of rounding, sums of individual items may not equal totals. Dash indicates no workers in this category or data did not meet publication criteria. For definitions of major plans, key provisions, and related terms, see the "Glossary of Employee Benefit Terms" at www.bls.gov/ebs/publications/national-compensation-survey-glossary-of-employee-benefit-terms.htm.

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey.

Table 4. Medical plans: Share of premiums paid by employer and employee for family coverage, March 2023
 [In percent]

Characteristics	Civilian ¹		Private industry		State and local government	
	Employer share of premium	Employee share of premium	Employer share of premium	Employee share of premium	Employer share of premium	Employee share of premium
All workers participating in family coverage medical plans.....	68	32	67	33	71	29
Worker characteristics						
Management, professional, and related occupations.....	68	32	68	32	70	30
Management, business, and financial occupations.....	69	31	68	32	–	–
Professional and related occupations.....	68	32	68	32	69	31
Teachers.....	65	35	–	–	66	34
Primary, secondary, and special education school teachers.....	64	36	–	–	65	35
Registered nurses.....	73	27	–	–	–	–
Service occupations.....	65	35	62	38	73	27
Protective service occupations.....	75	25	68	32	78	22
Sales and office occupations.....	67	33	66	34	74	26
Sales and related occupations.....	64	36	64	36	–	–
Office and administrative support occupations.....	69	31	68	32	74	26
Natural resources, construction, and maintenance occupations.....	66	34	65	35	77	23
Construction, extraction, farming, fishing, and forestry occupations.....	66	34	65	35	–	–
Installation, maintenance, and repair occupations.....	65	35	64	36	–	–
Production, transportation, and material moving occupations. . .	70	30	70	30	70	30
Production occupations.....	70	30	70	30	–	–
Transportation and material moving occupations.....	69	31	69	31	–	–
Full time.....	68	32	67	33	71	29
Part time.....	67	33	67	33	68	32
Union.....	78	22	79	21	76	24
Nonunion.....	65	35	65	35	67	33
Average wage within the following categories:²						
Lowest 25 percent.....	61	39	61	39	67	33
Lowest 10 percent.....	56	44	57	43	61	39
Second 25 percent.....	66	34	65	35	75	25
Third 25 percent.....	68	32	67	33	68	32
Highest 25 percent.....	71	29	71	29	75	25
Highest 10 percent.....	72	28	71	29	76	24
Establishment characteristics						
Goods-producing industries.....	69	31	69	31	–	–
Service-providing industries.....	67	33	66	34	71	29
Education and health services.....	66	34	65	35	67	33
Educational services.....	66	34	68	32	66	34
Elementary and secondary schools.....	64	36	–	–	64	36
Junior colleges, colleges, universities, and professional schools.....	72	28	71	29	72	28
Health care and social assistance.....	66	34	65	35	75	25
Hospitals.....	74	26	–	–	75	25
Public administration.....	78	22	–	–	78	22
1 to 99 workers.....	63	37	61	39	73	27
1 to 49 workers.....	63	37	62	38	73	27
50 to 99 workers.....	63	37	61	39	73	27
100 workers or more.....	71	29	71	29	71	29
100 to 499 workers.....	69	31	68	32	71	29
500 workers or more.....	73	27	74	26	71	29

See footnotes at end of table.

Table 4. Medical plans: Share of premiums paid by employer and employee for family coverage, March 2023 — Continued
 [In percent]

Characteristics	Civilian ¹		Private industry		State and local government	
	Employer share of premium	Employee share of premium	Employer share of premium	Employee share of premium	Employer share of premium	Employee share of premium
Geographic areas						
Northeast.....	72	28	70	30	83	17
New England.....	71	29	70	30	77	23
Middle Atlantic.....	73	27	70	30	85	15
South.....	63	37	63	37	63	37
South Atlantic.....	65	35	65	35	68	32
East South Central.....	62	38	61	39	65	35
West South Central.....	60	40	62	38	55	45
Midwest.....	70	30	70	30	74	26
East North Central.....	71	29	70	30	77	23
West North Central.....	69	31	69	31	70	30
West.....	68	32	67	33	74	26
Mountain.....	66	34	65	35	71	29
Pacific.....	69	31	67	33	76	24

¹ Includes workers in private industry and state and local government. See the Handbook of Methods: National Compensation Measures at www.bls.gov/opub/hom/ncs/home.htm for further explanation.

² Surveyed occupations are classified into wage categories based on the average wage for the occupation, which may include workers with earnings both above and below the threshold. The categories were formed using percentile estimates generated using data from the National Compensation Survey publication, Employer Costs for Employee Compensation.

NOTE: Because of rounding, sums of individual items may not equal totals. Dash indicates no workers in this category or data did not meet publication criteria. For definitions of major plans, key provisions, and related terms, see the "Glossary of Employee Benefit Terms" at www.bls.gov/ebs/publications/national-compensation-survey-glossary-of-employee-benefit-terms.htm.

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey.

Table 5. Life insurance benefits: Access, participation, and take-up rates, March 2023
 [All workers = 100 percent]

Characteristics	Civilian ¹			Private industry			State and local government		
	Access	Participation	Take-up rate ²	Access	Participation	Take-up rate ²	Access	Participation	Take-up rate ²
All workers.....	61	60	98	57	56	98	83	80	97
Worker characteristics									
Management, professional, and related occupations.....	80	79	99	79	79	99	84	82	97
Management, business, and financial occupations.....	85	84	99	85	84	99	-	-	-
Professional and related occupations.....	78	77	98	76	76	99	84	81	97
Teachers.....	77	75	97	-	-	-	83	81	98
Primary, secondary, and special education school teachers.....	84	82	97	-	-	-	88	87	98
Registered nurses.....	88	87	99	-	-	-	-	-	-
Service occupations.....	32	31	96	26	25	95	77	74	97
Protective service occupations.....	66	63	96	42	38	92	86	84	97
Sales and office occupations.....	56	55	98	54	53	98	83	80	97
Sales and related occupations.....	44	43	98	44	43	98	-	-	-
Office and administrative support occupations.....	65	64	98	63	61	98	83	81	97
Natural resources, construction, and maintenance occupations.....	59	58	99	56	56	99	90	88	98
Construction, extraction, farming, fishing, and forestry occupations.....	49	49	99	46	46	99	-	-	-
Installation, maintenance, and repair occupations.....	70	69	99	68	67	99	-	-	-
Production, transportation, and material moving occupations.....	67	65	98	66	65	98	79	79	99
Production occupations.....	73	72	99	72	72	99	-	-	-
Transportation and material moving occupations.....	63	61	97	62	61	97	-	-	-
Full time.....	74	73	98	71	70	99	92	90	97
Part time.....	16	15	93	16	14	92	23	22	95
Union.....	87	85	98	86	84	98	88	87	98
Nonunion.....	57	56	98	55	54	98	77	75	97
Average wage within the following categories:³									
Lowest 25 percent.....	29	28	96	26	25	96	66	64	97
Lowest 10 percent.....	17	16	93	16	14	93	56	-	-
Second 25 percent.....	61	59	98	57	55	98	88	85	97
Third 25 percent.....	74	73	99	71	70	99	89	87	98
Highest 25 percent.....	86	85	99	85	84	99	89	87	98
Highest 10 percent.....	89	88	99	90	89	99	86	83	97

See footnotes at end of table.

Table 5. Life insurance benefits: Access, participation, and take-up rates, March 2023 — Continued
 [All workers = 100 percent]

Characteristics	Civilian ¹			Private industry			State and local government		
	Access	Participation	Take-up rate ²	Access	Participation	Take-up rate ²	Access	Participation	Take-up rate ²
Establishment characteristics									
Goods-producing industries.....	70	69	99	70	69	99	—	—	—
Service-providing industries.....	59	58	98	55	54	98	83	80	97
Education and health services.....	69	68	98	63	62	98	83	80	97
Educational services.....	78	77	98	67	67	100	82	80	98
Elementary and secondary schools.....	79	78	98	—	—	—	80	79	98
Junior colleges, colleges, universities, and professional schools.....	87	85	97	89	88	100	86	82	96
Health care and social assistance....	64	63	98	62	61	98	88	83	95
Hospitals.....	90	89	99	—	—	—	88	84	95
Public administration.....	86	84	98	—	—	—	86	84	98
1 to 99 workers.....	44	43	98	42	41	98	75	73	98
1 to 49 workers.....	39	39	98	38	37	98	73	71	98
50 to 99 workers.....	59	58	98	57	56	98	—	—	—
100 workers or more.....	78	76	98	76	75	98	85	83	97
100 to 499 workers.....	72	71	98	70	69	98	82	79	97
500 workers or more.....	84	83	98	84	82	98	86	84	97
Geographic areas									
Northeast.....	59	58	99	56	55	99	82	79	96
New England.....	64	62	97	61	61	99	85	75	88
Middle Atlantic.....	57	57	99	54	53	99	81	80	99
South.....	61	60	98	57	56	98	85	82	97
South Atlantic.....	62	60	98	58	57	98	85	82	96
East South Central.....	63	62	98	60	58	98	83	81	97
West South Central.....	59	58	98	55	54	98	84	83	99
Midwest.....	63	62	98	60	59	98	82	79	96
East North Central.....	65	63	98	63	61	98	82	78	95
West North Central.....	59	58	99	56	55	99	82	81	99
West.....	59	58	99	56	55	98	80	80	100
Mountain.....	61	60	99	57	57	99	83	83	100
Pacific.....	58	57	98	55	54	98	79	78	99

¹ Includes workers in private industry and state and local government. See the Handbook of Methods: National Compensation Measures at www.bls.gov/opub/hom/ncs/home.htm for further explanation.

² The take-up rate is calculated from the unrounded percentage of workers with access to a plan and who participate in the plan.

³ Surveyed occupations are classified into wage categories based on the average wage for the occupation, which may include workers with earnings both above and below the threshold. The categories were formed using percentile estimates generated using data from the National Compensation Survey publication, Employer Costs for Employee Compensation.

NOTE: Dash indicates no workers in this category or data did not meet publication criteria. For definitions of major plans, key provisions, and related terms, see the "Glossary of Employee Benefit Terms" at www.bls.gov/ebs/publications/national-compensation-survey-glossary-of-employee-benefit-terms.htm.

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey.

Table 6. Selected paid leave benefits: Access, March 2023
 [All workers = 100 percent]

Characteristics	Civilian ¹			Private industry			State and local government		
	Paid sick leave	Paid vacation	Paid holidays	Paid sick leave	Paid vacation	Paid holidays	Paid sick leave	Paid vacation	Paid holidays
All workers.....	80	77	79	78	79	80	92	60	67
Worker characteristics									
Management, professional, and related occupations.....	93	81	84	93	92	92	94	45	55
Management, business, and financial occupations.....	96	96	96	96	98	97	-	-	-
Professional and related occupations.....	92	74	78	91	88	90	94	38	51
Teachers.....	91	23	38	-	-	-	93	12	30
Primary, secondary, and special education school teachers.....	99	22	34	-	-	-	99	11	25
Registered nurses.....	94	92	93	-	-	-	-	-	-
Service occupations.....	64	58	57	61	55	54	87	76	80
Protective service occupations.....	81	77	81	68	60	70	92	90	90
Sales and office occupations.....	81	80	84	80	79	84	92	85	88
Sales and related occupations.....	71	70	77	71	70	77	-	-	-
Office and administrative support occupations.....	88	87	89	87	88	89	93	86	88
Natural resources, construction, and maintenance occupations.....	74	86	86	73	85	86	96	96	95
Construction, extraction, farming, fishing, and forestry occupations.....	68	78	79	66	77	78	-	-	-
Installation, maintenance, and repair occupations.....	81	95	94	80	94	94	-	-	-
Production, transportation, and material moving occupations.....	76	85	87	76	86	88	90	63	74
Production occupations.....	72	91	93	72	91	93	-	-	-
Transportation and material moving occupations.....	79	82	83	78	83	84	-	-	-
Full time.....	89	88	88	87	92	91	99	66	73
Part time.....	51	39	48	51	40	49	49	22	34
Union.....	92	75	81	86	92	92	98	57	69
Nonunion.....	78	77	78	77	78	79	87	62	66
Average wage within the following categories:²									
Lowest 25 percent.....	58	55	60	56	55	60	81	58	66
Lowest 10 percent.....	40	43	46	39	43	47	71	45	54
Second 25 percent.....	84	83	84	82	83	83	95	85	87
Third 25 percent.....	88	90	90	86	92	91	98	59	69
Highest 25 percent.....	95	82	85	94	94	94	96	41	51
Highest 10 percent.....	96	84	86	96	95	95	95	36	50

See footnotes at end of table.

Table 6. Selected paid leave benefits: Access, March 2023 — Continued
 [All workers = 100 percent]

Characteristics	Civilian ¹			Private industry			State and local government		
	Paid sick leave	Paid vacation	Paid holidays	Paid sick leave	Paid vacation	Paid holidays	Paid sick leave	Paid vacation	Paid holidays
Establishment characteristics									
Goods-producing industries.....	76	90	91	75	90	91	—	—	—
Service-providing industries.....	81	74	77	78	77	78	92	59	67
Education and health services.....	89	70	75	87	84	85	93	42	54
Educational services.....	90	40	51	81	59	64	93	34	47
Elementary and secondary schools.....	94	26	39	—	—	—	94	24	37
Junior colleges, colleges, universities, and professional schools.....	90	69	81	87	74	83	91	67	80
Health care and social assistance.....	88	88	88	87	88	88	93	92	91
Hospitals.....	94	93	93	—	—	—	93	92	91
Public administration.....	93	91	92	—	—	—	93	91	92
1 to 99 workers.....	73	71	73	72	72	74	89	53	61
1 to 49 workers.....	71	70	73	71	71	73	87	63	69
50 to 99 workers.....	76	72	73	74	76	75	90	43	55
100 workers or more.....	87	83	85	86	88	89	93	62	69
100 to 499 workers.....	84	83	84	83	86	86	92	60	69
500 workers or more.....	90	83	85	89	91	92	94	62	69
Geographic areas									
Northeast.....	85	75	77	84	77	79	91	56	63
New England.....	88	74	78	87	77	80	91	53	59
Middle Atlantic.....	84	75	77	83	78	79	91	57	65
South.....	73	77	79	70	79	81	93	61	68
South Atlantic.....	76	79	82	74	82	82	91	65	75
East South Central.....	69	79	82	65	82	85	92	63	70
West South Central.....	68	71	72	64	75	75	95	54	55
Midwest.....	75	77	79	73	80	81	89	55	65
East North Central.....	75	77	80	74	80	82	88	54	68
West North Central.....	73	76	76	70	79	78	92	56	60
West.....	91	78	80	91	80	81	95	65	72
Mountain.....	83	79	80	82	82	82	90	59	64
Pacific.....	95	77	80	94	79	80	97	68	76

¹ Includes workers in private industry and state and local government. See the Handbook of Methods: National Compensation Measures at www.bls.gov/opub/hom/ncs/home.htm for further explanation.

² Surveyed occupations are classified into wage categories based on the average wage for the occupation, which may include workers with earnings both above and below the threshold. The categories were formed using percentile estimates generated using data from the National Compensation Survey publication, Employer Costs for Employee Compensation.

NOTE: Dash indicates no workers in this category or data did not meet publication criteria. For definitions of major plans, key provisions, and related terms, see the "Glossary of Employee Benefit Terms" at www.bls.gov/ebs/publications/national-compensation-survey-glossary-of-employee-benefit-terms.htm.

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey.

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