

COLUMBIA GAS OF KENTUCKY, INC.  
 CASE NO. 2021 - 00183  
 EXECUTIVE COMPENSATION  
 BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021  
 FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD		
<b>Chief Executive Officer<sup>1</sup></b>				\$85,833	\$ 171,667
<b>Gross Payroll</b>				<u>\$88,408</u>	<u>\$ 884,083</u>
Salary	\$ 37,306	\$ 1,649	\$ 38,955		\$ 38,955
Other Allowances and Compensation	\$ 107,678	\$ 75,547	\$ 183,225		\$ 183,225
Total Salary and Compensation	\$ 144,983	\$ 77,197	\$ 222,180		\$ 222,180
<b>Employee Benefits</b>					
Pensions	\$ -	\$ -	\$ -		
Other Benefits	\$ 6,923	\$ 306	\$ 7,229		
Total Employee Benefits	\$ 6,923	\$ 306	\$ 7,229		
<b>Payroll Taxes</b>					
F.I.C.A.	\$ 3,690	\$ 1,791	\$ 5,480		
Federal Unemployment	\$ 258	\$ -	\$ 258		
State Unemployment	\$ 332	\$ -	\$ 332		
Total Payroll Taxes	\$ 4,280	\$ 1,791	\$ 6,071		
Total Compensation	\$ 156,186	\$ 79,294	\$ 235,480		

DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD		
<b>Chief Financial Officer<sup>1</sup></b>				\$51,500	\$ 103,000
<b>Gross Payroll</b>				<u>\$53,045</u>	<u>\$ 530,450</u>
Salary	\$ 22,418	\$ 991	\$ 23,409		\$ 23,409
Other Allowances and Compensation	\$ 26,538	\$ 46,179	\$ 72,718		\$ 72,718
Total Salary and Compensation	\$ 48,956	\$ 47,171	\$ 96,127		\$ 96,127
<b>Employee Benefits</b>					
Pensions	\$ -	\$ -	\$ -		
Other Benefits	\$ 4,160	\$ 184	\$ 4,344		
Total Employee Benefits	\$ 4,160	\$ 184	\$ 4,344		
<b>Payroll Taxes</b>					
F.I.C.A.	\$ 1,423	\$ 1,097	\$ 2,520		
Federal Unemployment	\$ 259	\$ -	\$ 259		
State Unemployment	\$ 333	\$ -	\$ 333		
Total Payroll Taxes	\$ 2,014	\$ 1,097	\$ 3,111		
Total Compensation	\$ 55,130	\$ 48,451	\$ 103,582		

DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD		
<b>Chief Operating Officer<sup>1</sup></b>				\$51,500	\$ 103,000
<b>Gross Payroll</b>				<u>\$53,045</u>	<u>\$ 530,450</u>
Salary	\$ 33,043	\$ 1,461	\$ 34,504		\$ 34,504
Other Allowances and Compensation	\$ 39,115	\$ 69,224	\$ 108,339		\$ 108,339
Total Salary and Compensation	\$ 72,158	\$ 70,685	\$ 142,843		\$ 142,843
<b>Employee Benefits</b>					
Pensions	\$ -	\$ -	\$ -		
Other Benefits	\$ 6,132	\$ 271	\$ 6,403		
Total Employee Benefits	\$ 6,132	\$ 271	\$ 6,403		
<b>Payroll Taxes</b>					
F.I.C.A.	\$ 2,081	\$ 1,660	\$ 3,741		
Federal Unemployment	\$ 381	\$ -	\$ 381		
State Unemployment	\$ 490	\$ -	\$ 490		
Total Payroll Taxes	\$ 2,953	\$ 1,660	\$ 4,612		
Total Compensation	\$ 81,243	\$ 72,615	\$ 153,858		

DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD		
<b>Chief Legal Officer<sup>1**</sup></b>				\$37,500	\$ 75,000
<b>Gross Payroll</b>				<u>\$38,625</u>	<u>\$ 386,250</u>
Salary	\$ 16,051	\$ 1,034	\$ 17,085		\$ 17,085
Other Allowances and Compensation	\$ 80,586	\$ (43,086)	\$ 37,480		\$ 37,480
Total Salary and Compensation	\$ 96,617	\$ (42,052)	\$ 54,565		\$ 54,565
<b>Employee Benefits</b>					
Pensions	\$ 1,351	\$ (1,351)	\$ -		
Other Benefits	\$ 2,979	\$ 192	\$ 3,170		
Total Employee Benefits	\$ 4,330	\$ (1,159)	\$ 3,170		

<b>Payroll Taxes</b>			
F.I.C.A.	\$ 2,755	\$ (1,212)	\$ 1,544
Federal Unemployment	259	-	259
State Unemployment	352	-	352
<b>Total Payroll Taxes</b>	<b>\$ 3,366</b>	<b>\$ (1,212)</b>	<b>\$ 2,155</b>
<b>Total Compensation</b>	<b>\$ 104,313</b>	<b>\$ (44,423)</b>	<b>\$ 59,890</b>

DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
<b>Chief Experience Officer<sup>1</sup></b>			
<b>Gross Payroll</b>			
Salary	\$ 19,424	\$ 780	\$ 20,204
Other Allowances and Compensation	21,478	19,612	41,089
<b>Total Salary and Compensation</b>	<b>\$ 40,902</b>	<b>\$ 20,391</b>	<b>\$ 61,293</b>
<b>Employee Benefits</b>			
Pensions	\$ 4,155	\$ 540	\$ 4,695
Other Benefits	3,604	145	3,749
<b>Total Employee Benefits</b>	<b>\$ 7,759</b>	<b>\$ 685</b>	<b>\$ 8,444</b>
<b>Payroll Taxes</b>			
F.I.C.A.	\$ 1,253	\$ 458	\$ 1,710
Federal Unemployment	268	-	268
State Unemployment	364	-	364
<b>Total Payroll Taxes</b>	<b>\$ 1,884</b>	<b>\$ 458</b>	<b>\$ 2,342</b>
<b>Total Compensation</b>	<b>\$ 50,545</b>	<b>\$ 21,534</b>	<b>\$ 72,079</b>

\$42,917	\$ 85,833
\$44,204	\$ 442,042
	\$ 20,204
	\$ 41,089
	\$ 61,293

DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
<b>President &amp; COO, Columbia Gas of Kentucky</b>			
<b>Gross Payroll</b>			
Salary	\$ 253,750	\$ 10,188	\$ 263,938
Other Allowances and Compensation	128,784	164,335	293,119
<b>Total Salary and Compensation</b>	<b>\$ 382,534</b>	<b>\$ 174,523</b>	<b>\$ 557,057</b>
<b>Employee Benefits</b>			
Pensions	\$ -	\$ -	\$ -
Other Benefits	47,087	1,890	48,978
<b>Total Employee Benefits</b>	<b>\$ 47,087</b>	<b>\$ 1,890</b>	<b>\$ 48,978</b>
<b>Payroll Taxes</b>			
F.I.C.A.	\$ 15,981	\$ 4,163	\$ 20,144
Federal Unemployment	7,000	-	7,000
State Unemployment	10,500	-	10,500
<b>Total Payroll Taxes</b>	<b>\$ 33,481</b>	<b>\$ 4,163</b>	<b>\$ 37,644</b>
<b>Total Compensation</b>	<b>\$ 463,102</b>	<b>\$ 180,576</b>	<b>\$ 643,678</b>

\$21,458	\$ 42,917
\$22,102	\$ 221,021
	\$ 263,938
	\$ 293,119
	\$ 557,057

DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
<b>Vice President Gas Operations, Columbia Gas of Kentucky</b>			
<b>Gross Payroll</b>			
Salary	\$ 236,777	\$ 7,741	\$ 244,518
Other Allowances and Compensation	153,191	112,480	265,671
<b>Total Salary and Compensation</b>	<b>\$ 389,968</b>	<b>\$ 120,221</b>	<b>\$ 510,189</b>
<b>Employee Benefits</b>			
Pensions	\$ -	\$ -	\$ -
Other Benefits	43,938	1,436	45,374
<b>Total Employee Benefits</b>	<b>\$ 43,938</b>	<b>\$ 1,436</b>	<b>\$ 45,374</b>
<b>Payroll Taxes</b>			
F.I.C.A.	\$ 13,641	\$ 5,402	\$ 19,043
Federal Unemployment	7,000	-	7,000
State Unemployment	10,500	-	10,500
<b>Total Payroll Taxes</b>	<b>\$ 31,141</b>	<b>\$ 5,402</b>	<b>\$ 36,543</b>
<b>Total Compensation</b>	<b>\$ 465,047</b>	<b>\$ 127,059</b>	<b>\$ 592,106</b>

\$19,880	\$ 39,759
\$20,476	\$ 204,759
	\$ 244,518
	\$ 265,671
	\$ 510,189

<sup>1</sup>Non-CKY officer compensation reflects only the portion allocated to CKY

\*Upon further review the original assumed 2021 base rate used was incorrect, updated to reflect actual 2021 base rate and 2022 base rate projections

\*\*Upon further review there was a formulaic error, which is updated and now reflects the correct adjustment totals.