

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ANNUALIZED COLUMBIA GAS OF KENTUCKY PAYROLL TAX EXPENSE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____UPDATED

WORKPAPER WPD-2.7.B(4)
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	AMOUNT
1	Columbia Gas of Kentucky (Company 32) Unadjusted Forecasted Test Period (FTP) Payroll Tax Expense	SCHEDULE C-2.2.B, Line 4	\$ 947,858
	<u>Payroll Tax Expense Labor & STI Annualization / Normalization Adjustment</u>		
2	Total Annualized Gross Base Salaries at December 31, 2027, plus Overtime and Premium Pay O&M Expense	WORKPAPER WPD-2.7.B(2), Line 13	\$ 13,008,188
3	Columbia Gas of Kentucky Adjusted FTP STI O&M Expense	WORKPAPER WPD-2.7.B(3), Line 4	\$ 967,924
4	Total Annualized Gross Base Salaries at December 31, 2027, plus Overtime and Premium Pay & Target STI	Line 2 + Line 3	\$ 13,976,112
5	Percentage of Wages Subject to Medicare Insurance and Social Security [1]		98.71%
6	O&M Labor Subject to F.I.C.A.	Line 4 × Line 5	\$ 13,795,680
7	Medicare Insurance Rate		1.45%
8	O&M Medicare Insurance	Line 6 × Line 7	\$ 200,037
9	OASDI (or Social Security) Rate		6.20%
10	O&M OASDI	Line 6 × Line 9	\$ 855,332
11	Annualized Payroll Tax Expense	Line 8 + Line 10	\$ 1,055,370
12	Total FTP Payroll Tax Expense Adjustment	Line 11 - Line 1	\$ 107,512

[1] Percentage of Base Salaries (Wages) Subject to Medicare Insurance and Social Security at December 31, 2025:

<u>Payroll Tax Eligibility Ratio</u>	
Total Columbia Gas of Kentucky Annual Gross Base Salaries	\$ 19,204,773
Total Columbia Gas of Kentucky Annual Gross Base Salaries FICA Eligible	\$ 18,956,840
% of Base Salaries Above the FICA 2026 Wage Cap	1.29%
% of Base Salaries Below the FICA 2026 Wage Cap	98.71%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
GROSS EXECUTIVE COMPENSATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE G-2
SHEET 1 OF 4
WITNESSES: N. DAVIS

B. OWENS

LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2)	FORECASTED PERIOD (3)
1	Lloyd Yates, NiSource President and Chief Executive Officer [1]			
2	<u>Gross Payroll</u>			
3	Salary [2]	\$ 50,477	\$ 2,111	\$ 52,588
4	Other Allowances and Compensation [3]	578,076	(25,217)	552,859
5	Total Salary and Compensation	628,553	(23,106)	605,447
6	<u>Employee Benefits</u>			
7	Pensions	-	-	-
8	Other Benefits	9,222	386	9,608
9	Total Employee Benefits	9,222	386	9,608
10	<u>Payroll Taxes</u>			
11	F.I.C.A.	643	10	653
12	Federal Unemployment	17	-	17
13	State Unemployment	3	-	3
14	Total Payroll Taxes	663	10	673
15	Total Compensation	<u>\$ 638,438</u>	<u>\$ (22,710)</u>	<u>\$ 615,728</u>
16	Shawn Anderson, NiSource Executive Vice President and Chief Financial Officer [1]			
17	<u>Gross Payroll</u>			
18	Salary [2]	\$ 29,246	\$ 2,022	\$ 31,268
19	Other Allowances and Compensation [3]	151,710	(7,005)	144,705
20	Total Salary and Compensation	180,956	(4,983)	175,973
21	<u>Employee Benefits</u>			
22	Pensions	-	-	-
23	Other Benefits	5,343	370	5,713
24	Total Employee Benefits	5,343	370	5,713
25	<u>Payroll Taxes</u>			
26	F.I.C.A.	644	10	654
27	Federal Unemployment	17	-	17
28	State Unemployment	3	-	3
29	Total Payroll Taxes	664	10	674
30	Total Compensation	<u>\$ 186,963</u>	<u>\$ (4,603)</u>	<u>\$ 182,360</u>
31	Melody Brimingham, NiSource Executive Vice President and Group Utilities President [1]			
32	<u>Gross Payroll</u>			
33	Salary [2]	\$ 24,645	\$ 977	\$ 25,622
34	Other Allowances and Compensation [3]	104,082	(7,256)	96,826
35	Total Salary and Compensation	128,727	(6,279)	122,448
36	<u>Employee Benefits</u>			
37	Pensions	-	-	-
38	Other Benefits	4,503	178	4,681
39	Total Employee Benefits	4,503	178	4,681
40	<u>Payroll Taxes</u>			
41	F.I.C.A.	547	8	555
42	Federal Unemployment	15	-	15
43	State Unemployment	2	-	2
44	Total Payroll Taxes	564	8	572
45	Total Compensation	<u>\$ 133,794</u>	<u>\$ (6,093)</u>	<u>\$ 127,701</u>

[1] Non-Columbia officer compensation reflects only the portion billed to Columbia Gas of Kentucky.

[2] Salary is reflective of the officer's annual gross base salary.

[3] Other Allowances and Compensation is inclusive of: (1) Gross Short-Term Incentive (STI) Compensation paid during the Base Period (BP), and target budget STI in the Forecited Test Period (FTP); (2) Long-Term Incentive (LTI) Compensation granted or distributed during the Base Period; note, the FTP reflects the same BP amount for LTI as it is the most current information known; and (3) Other Compensation includes relocation and / or signing bonus. As Other Compensation costs are one-time and non-recurring they are not included in Columbia's Forecasted Period budget nor are these costs included in Columbia's revenue requirement.

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SHEET 2 OF 4
WITNESSES: N. DAVIS

B. OWENS

LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2)	FORECASTED PERIOD (3)
1	William Jefferson, NiSource Executive Vice President and Chief Operating and Safety Officer [1]			
2	<u>Gross Payroll</u>			
3	Salary [2]	\$ 20,131	\$ 1,007	\$ 21,138
4	Other Allowances and Compensation [3]	82,652	(5,515)	77,137
5	Total Salary and Compensation	102,783	(4,508)	98,275
6	<u>Employee Benefits</u>			
7	Pensions	-	-	-
8	Other Benefits	3,678	184	3,862
9	Total Employee Benefits	3,678	184	3,862
10	<u>Payroll Taxes</u>			
11	F.I.C.A.	469	8	477
12	Federal Unemployment	13	-	13
13	State Unemployment	2	-	2
14	Total Payroll Taxes	484	8	492
15	Total Compensation	<u>\$ 106,945</u>	<u>\$ (4,316)</u>	<u>\$ 102,629</u>
16	Michael Luhrs, NiSource Executive Vice President Strategy, Risk, and Chief Commercial Officer [1]			
17	<u>Gross Payroll</u>			
18	Salary [2]	\$ 27,696	\$ 1,385	\$ 29,081
19	Other Allowances and Compensation [3]	153,436	(19,760)	133,676
20	Total Salary and Compensation	181,132	(18,375)	162,757
21	<u>Employee Benefits</u>			
22	Pensions	-	-	-
23	Other Benefits	5,060	253	5,313
24	Total Employee Benefits	5,060	253	5,313
25	<u>Payroll Taxes</u>			
26	F.I.C.A.	646	10	656
27	Federal Unemployment	17	-	17
28	State Unemployment	3	-	3
29	Total Payroll Taxes	666	10	676
30	Total Compensation	<u>\$ 186,858</u>	<u>\$ (18,112)</u>	<u>\$ 168,746</u>

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SHEET 3 OF 4
WITNESSES: N. DAVIS

B. OWENS

LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2)	FORECASTED PERIOD (3)
37	Kimberly Cuccia, NiSource Executive Vice President General Counsel and Corporate Security [1]			
38	<u>Gross Payroll</u>			
39	Salary [2]	\$ 20,131	\$ 1,007	\$ 21,138
40	Other Allowances and Compensation [3]	82,652	(5,515)	77,137
41	Total Salary and Compensation	102,783	(4,508)	98,275
42	<u>Employee Benefits</u>			
43	Pensions	-	-	-
44	Other Benefits	3,678	184	3,862
45	Total Employee Benefits	3,678	184	3,862
46	<u>Payroll Taxes</u>			
47	F.I.C.A.	469	8	477
48	Federal Unemployment	13	-	13
49	State Unemployment	2	-	2
50	Total Payroll Taxes	484	8	492
51	Total Compensation	\$ 106,945	\$ (4,316)	\$ 102,629
52	Melanie Berman, NiSource Executive Vice President of Administration and Chief Human Resource Officer [1]			
53	<u>Gross Payroll</u>			
54	Salary [2]	\$ 27,696	\$ 1,385	\$ 29,081
55	Other Allowances and Compensation [3]	153,436	(19,760)	133,676
56	Total Salary and Compensation	181,132	(18,375)	162,757
57	<u>Employee Benefits</u>			
58	Pensions	-	-	-
59	Other Benefits	5,060	253	5,313
60	Total Employee Benefits	5,060	253	5,313
61	<u>Payroll Taxes</u>			
62	F.I.C.A.	646	10	656
63	Federal Unemployment	17	-	17
64	State Unemployment	3	-	3
65	Total Payroll Taxes	666	10	676
66	Total Compensation	\$ 186,858	\$ (18,112)	\$ 168,746

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SHEET 4 OF 4
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B. OWENS

LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2)	FORECASTED PERIOD (3)
1	Kimra Cole, Columbia Gas of Kentucky President & Chief Operating Officer			
2	<u>Gross Payroll</u>			
3	Salary [1]	\$ 369,562	\$ 14,838	\$ 384,400
4	Other Allowances and Compensation [2]	251,278	(59,078)	192,200
5	Total Salary and Compensation	620,840	(44,240)	576,600
6	<u>Employee Benefits</u>			
7	Pensions	-	-	-
8	Other Benefits	67,519	2,711	70,230
9	Total Employee Benefits	67,519	2,711	70,230
10	<u>Payroll Taxes</u>			
11	F.I.C.A.	15,535	240	15,775
12	Federal Unemployment	420	-	420
13	State Unemployment	9	-	9
14	Total Payroll Taxes	15,964	240	16,204
15	Total Compensation	<u>\$ 704,323</u>	<u>\$ (41,289)</u>	<u>\$ 663,034</u>
16	Donald Ayers, Columbia Gas of Kentucky Vice President Gas Operations			
17	<u>Gross Payroll</u>			
18	Salary [1]	\$ 247,348	\$ 9,931	\$ 257,279
19	Other Allowances and Compensation [2]	134,491	(31,580)	102,911
20	Total Salary and Compensation	381,839	(21,649)	360,190
21	<u>Employee Benefits</u>			
22	Pensions	134,491	-	134,491
23	Other Benefits	45,190	1,815	47,005
24	Total Employee Benefits	179,681	1,815	181,496
25	<u>Payroll Taxes</u>			
26	F.I.C.A.	15,535	240	15,775
27	Federal Unemployment	420	-	420
28	State Unemployment	9	-	9
29	Total Payroll Taxes	15,964	240	16,204
30	Total Compensation	<u>\$ 577,484</u>	<u>\$ (19,594)</u>	<u>\$ 557,890</u>

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