

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER AND LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected test year and for prior years to include two historical years.

Type of Data Shown:
 Projected Test Year Ended 12/31/13
 Prior Year Ended 12/31/12
 Historical Test Year Ended 12/31/11

DOCKET NO.: 120015 - EI

Witness: Kathleen Slattery

| Line No. | Description | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------|--|----------------|----------------|---------------------------|------|----------------|----------------------------|------|----------------|---------------------------------|------|----------------|---------------------------------|------|----------------|
| | | Amount (\$000) | Amount (\$000) | Test Year 2013 % Increase | CPI | Amount (\$000) | Prior Year 2012 % Increase | CPI | Amount (\$000) | Historical Year 2011 % Increase | CPI | Amount (\$000) | Historical Year 2010 % Increase | CPI | Amount (\$000) |
| 1 | <u>Total Company Basis</u> | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | Gross Payroll (A) | 1,048,734 | | -2.53% | 2.0% | 1,075,925 | 4.52% | 1.9% | 1,029,367 | 5.30% | 3.1% | 977,584 | 0.52% | 1.6% | 972,516 |
| 4 | Gross Average Salary (in whole dollars) | 103,354 | | -0.94% | | 104,337 | 1.07% | | 103,236 | 7.72% | | 95,842 | 4.79% | | 91,462 |
| 5 | | | | | | | | | | | | | | | |
| 6 | <u>Fringe Benefits</u> | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | |
| 8 | Life Insurance | 1,645 | | 7.31% | | 1,533 | 12.31% | | 1,365 | -1.87% | | 1,391 | -0.50% | | 1,398 |
| 9 | Medical Insurance | 97,300 | | 8.72% | | 89,500 | 5.43% | | 84,892 | -1.66% | | 86,326 | -9.29% | | 95,170 |
| 10 | Pension Plan (ASC 715) | (38,641) | | 14.28% | | (45,080) | 16.30% | | (53,858) | 7.32% | | (58,110) | 23.19% | | (75,656) |
| 11 | Employee Savings Plan | 32,200 | | 5.36% | | 30,561 | 10.26% | | 27,716 | 7.48% | | 25,786 | -8.41% | | 28,153 |
| 12 | Federal Insurance Contributions Act | 66,428 | | -2.94% | | 68,443 | 4.73% | | 65,350 | 1.92% | | 64,118 | -0.49% | | 64,437 |
| 13 | Federal & State Unemployment Taxes | 2,204 | | -2.95% | | 2,271 | -1.73% | | 2,311 | 31.13% | | 1,762 | 53.40% | | 1,149 |
| 14 | Worker's Compensation | 7,540 | | 2.00% | | 7,392 | 0.59% | | 7,349 | 5.88% | | 6,941 | -17.07% | | 8,370 |
| 15 | Other | | | | | | | | | | | | | | |
| 16 | Educational Assistance | 850 | | 13.33% | | 750 | -5.90% | | 797 | 68.14% | | 474 | -32.09% | | 698 |
| 17 | Employee Welfare | 13,744 | | -1.79% | | 13,994 | 15.17% | | 12,151 | -1.40% | | 12,324 | -5.40% | | 13,027 |
| 18 | Post Retirement Benefits (ASC 715) | 16,200 | | 0.98% | | 16,042 | -22.45% | | 20,686 | -8.61% | | 22,634 | -0.82% | | 22,821 |
| 19 | Post Employment Disability Benefit (ASC 712) | 6,125 | | 9.38% | | 5,600 | 188.43% | | (6,333) | -234.15% | | 4,721 | -52.48% | | 9,935 |
| 20 | Dental Insurance | 6,340 | | 4.98% | | 6,039 | 10.99% | | 5,441 | 1.36% | | 5,368 | 0.34% | | 5,350 |
| 21 | Nuclear Child Development Center | 178 | | 2.95% | | 173 | 14.40% | | 151 | -3.90% | | 157 | -34.67% | | 240 |
| 22 | | | | | | | | | | | | | | | |
| 23 | Sub Total-Fringes | 212,113 | | 7.55% | | 197,218 | 17.38% | | 168,017 | -3.38% | | 173,893 | -0.68% | | 175,092 |
| 24 | | | | | | | | | | | | | | | |
| 25 | Total Payroll and Fringes | 1,260,847 | | -0.97% | | 1,273,142 | 6.33% | | 1,197,384 | 3.99% | | 1,151,477 | 0.34% | | 1,147,608 |
| 26 | | | | | | | | | | | | | | | |
| 27 | Average Employees | 10,147 | | -1.60% | | 10,312 | 3.42% | | 9,971 | -2.25% | | 10,200 | -4.07% | | 10,633 |
| 28 | | | | | | | | | | | | | | | |
| 29 | Payroll and Fringes Per Employee | 124,258 | | 0.64% | | 123,462 | 2.81% | | 120,087 | 6.38% | | 112,890 | 4.60% | | 107,929 |
| 30 | | | | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | |
| 33 | (A) Gross payroll includes all wages and salaries, overtime, premium pay and miscellaneous other earnings. | | | | | | | | | | | | | | |