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May 21, 2024

VIA ELECTRONIC FILING

Mr. Adam J. Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

In re: Petition for Rate Increase by Tampa Electric Company

DOCKET NO. 20240026-EI

In re: Petition for approval of 2023 Depreciation and
Dismantlement Study, by Tampa Electric Company

DOCKET NO. 20230139-EI

In re: Petition to implement 2024 Generation Base Rate
Adjustment provisions in Paragraph 4 of the 2021 Stipulation
and Settlement Agreement, by Tampa Electric Company

DOCKET NO. 20230090-EI

Dear Mr. Teitzman:

Attached for filing in the above docket is a replacement page for MFR Schedule C-35. Portions of this schedule (Bates Page 106) were the subject of a Request for Confidential Classification filed with the Commission on April 2, 2024 (DN 01542). On April 30, 2024, the company submitted a corrected Exhibit A that relinquished the referenced schedule from any claim of confidentiality due to permissions obtained from the company's consultant, Moody's Analytics. Accordingly, the company provides the attached nonconfidential version of MFR Schedule C-35 to replace the confidential version filed on or about April 2, 2024.

Thank you for your assistance in connection with this matter.

Sincerely,



Virginia Ponder

VLP/ne

Attachment

cc: All parties of record

FLORIDA PUBLIC SERVICE COMMISSION

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:

XX Projected Test Year Ended 12/31/2025
 XX Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023

COMPANY: TAMPA ELECTRIC COMPANY

Witness: M. Cacciatore / J. Chronister /
 L. Cifuentes / R. Latta

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2025 Amount	2025 % Increase	2025 % CPI	2024 Amount	2024 % Increase	2024 % CPI	2023 Amount	2023 % Increase	2023 % CPI	2022 Amount	2022 % Increase	2022 % CPI	2021 Amount
1	Total Company Basis													
2														
3	Gross Payroll (A) (B)	\$ 296,005	0.66	2.1	\$ 294,064	1.64	2.6	\$ 289,309	0.57	4.1	\$ 287,676	10.51	8.0	\$ 260,320
4	Gross Average Salary*	\$ 116,217	0.66		\$ 115,455	(0.51)		\$ 116,049	(0.72)		\$ 116,894	8.22		\$ 108,017
5														
6	Fringe Benefits													
7														
8	Benefits Plan Admin Fee	317	3.59		306	(29.66)		435	34.67		323	(16.75)		388
9	Tuition Reimbursement	223	3.72		215	5.39		204	20.00		170	(18.27)		208
10	Life Insurance	369	3.65		356	(18.72)		438	(3.74)		455	1.79		447
11	Long Term Care Insurance	149	3.47		144	(3.36)		149	16.41		128	8.47		118
12	Medical & Dental Insurance	33,719	3.75		32,500	9.89		29,574	(7.56)		31,991	0.84		31,724
13	Pension Plan	1,217	(203.57)		(1,175)	(26.65)		(1,602)	(164.68)		2,477	(60.82)		6,322
14	Postretirement Medical (FAS 106 Active)	2,004	24.86		1,605	(15.62)		1,902	(46.72)		3,570	(18.12)		4,360
15	Wellness program	156	4.00		150	20.97		124	(6.06)		132	48.31		89
16	Employer 401K Fixed Match	8,534	3.76		8,225	1.78		8,081	12.50		7,183	(8.96)		7,890
17	Employer 401K-IBEW Plan	10,255	3.75		9,884	(0.93)		9,977	(4.92)		10,493	10.04		9,536
18	Long Term Disability Premium	1,245	3.75		1,200	(13.36)		1,385	36.59		1,014	(20.35)		1,273
19	Benefits - Other	-	-		-	-		-	-		-	(100.00)		(2)
20	Service awards	125	4.17		120	84.62		65	(2.99)		67	(34.31)		102
21	Insurance-Workers Compensation	653	3.82		629	0.16		628	(0.48)		631	(1.41)		640
22	Federal Insurance Contributions Act	21,801	0.66		21,658	1.64		21,308	6.35		20,036	2.26		19,594
23	Federal Unemployment Taxes	107	-		107	(7.76)		116	1.75		114	1.79		112
24	State Unemployment Taxes	30	-		30	3.45		29	-		29	38.10		21
25														
26	Subtotal Fringe Benefits	\$ 80,904	6.52		\$ 75,954	4.31		\$ 72,813	(7.61)		\$ 78,813	(4.84)		\$ 82,822
27														
28	Total Payroll and Fringes	\$ 376,909	1.86		\$ 370,018	2.18		\$ 362,122	(1.19)		\$ 366,489	6.80		\$ 343,142
29														
30	Average # of Employees (B)*	2,547	-		2,547	2.17		2,493	1.30		2,461	2.12		2,410
31														
32	Payroll and Fringes Per Employee*	\$ 147,982	1.86		\$ 145,276	0.01		\$ 145,256	(2.46)		\$ 148,919	4.59		\$ 142,383
33														
34														
35	(A) Gross Payroll includes all wages and salaries, overtime, premium, and Short-Term Incentive/Performance Sharing Program pay.													
36	(B) Includes Students and Co-ops that are not eligible for all benefits/fringe													
37														
38														
39														
40	* Figures not shown in 000's													
41	Totals may be affected due to rounding.													