**Section 285.3135 Schedule C-11.3: Employee Benefits**

a) Provide a listing of all benefits provided to employees other than wages and salaries. For purposes of this Section, employment taxes and worker's compensation insurance expense are not employee benefits. The number of years of information provided shall be according to the test year proposed as directed in Section 285.3000(e).

b) Information provided shall include:

1) A description of the employee benefit may include, but is not limited to, insurance coverage, including health, dental, life, etc., employee welfare programs, such as savings plans, education, etc., and other benefits;

2) For each benefit, identify the employee classification (e.g., all executives, all union, pipefitters local, salaried, etc.) receiving the benefit;

3) Cost associated with each benefit;

4) Total cost of all benefits;

5) Amount expensed for all benefits;

6) Percentage of total benefits expensed;

7) Amount capitalized for all benefits; and

8) Percentage of total benefits capitalized;

c) Information provided for each employee benefit listed in subsection (b) for the test year shall include:

1) Amount capitalized;

2) Percentage capitalized;

3) Amount expensed; and

4) Percentage expensed.