**Section 712.375 Total Company Wages and Salaries**

a) Total regulated and nonregulated wages and salaries for each local exchange carrier are used as the indirect basis for apportioning selected cost pools where total wages and salaries are the primary determinant of cost behavior.

b) Total wages and salaries are used to apportion selected cost pools in the following accounts:

Account 1438 Deferred Maintenance and Retirements

Account 2110 Land and Support Assets

Account 7200 Operating Taxes

(Source: Amended at 27 Ill. Reg. 12489, effective August 1, 2003)