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Data Center
Missouri Public
Service Commission

Exhibit No. 101C

Staff – Exhibit 101C CONFIDENTIAL Paul K. Amenthor True-Up Direct Testimony File No. ER-2022-0337

Exhibit No.:

Issue(s): Payroll and Payroll Taxes

Employees Benefits

Witness: Paul K. Amenthor Sponsoring Party: MoPSC Staff

Type of Exhibit: True-Up Direct Testimony

Case No.: ER-2022-0337

Date Testimony Prepared: March 13, 2023

MISSOURI PUBLIC SERVICE COMMISSION FINANCIAL AND BUSINESS ANALYSIS DIVISION AUDITING DEPARTMENT

TRUE-UP DIRECT TESTIMONY

OF

PAUL K. AMENTHOR

UNION ELECTRIC COMPANY, d/b/a AMEREN MISSOURI

CASE NO. ER-2022-0337

Jefferson City, Missouri March 2023

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3	PAUL K. AMENTHOR
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1	TRUE-UP DIRECT TESTIMONY OF		
2	PAUL K. AMENTHOR		
3 4		UNION ELECTRIC COMPANY, d/b/a AMEREN MISSOURI	
5		CASE NO. ER-2022-0337	
6	Q.	Please state your name and business address.	
7	A.	My name is Paul K. Amenthor, 111 N. 7 th Street, Suite 105, St Louis, MO 63101.	
8	Q.	By whom are you employed and in what capacity?	
9	A.	I am employed by the Missouri Public Service Commission ("Commission") as	
10	a Senior Regulatory Auditor.		
11	Q.	Are you the same Paul K. Amenthor that filed Direct Testimony on January 10,	
12	2023 in this case?		
13	A.	Yes, I am.	
14	Q.	What is the purpose of your true-up direct testimony?	
15	A.	My true-up direct testimony will provide Staff's true-up position for payroll and	
16	payroll taxes, and Employees Benefits.		
17	TRUE-UP DIRECT		
18	Payro	oll and Payroll Taxes	
19	Q.	Has Staff updated payroll and payroll taxes calculation as part of its true-up	
20	filing?		
21	A.	Yes. Staff updated its payroll to include the wage increase of ** 4.50% ** and	
22	** <u>4.88%</u> **	* that occurred on January 1, 2023 for union and management employees	

- 1 respectively as well as to include the actual employee counts as of January 1, 2023. Staff has
- 2 also updated its payroll taxes annualization accordingly.

Employee Benefits

- Q. Has Staff updated the employee benefits as part of its true-up filing?
- 5 A. Yes. Staff updated its calculation to include the actual employee benefits costs 6 that were in place during the true-up period ending December 31, 2022.
 - Q. Does this conclude your true-up direct testimony?
- 8 A. Yes it does.

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BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Adjust Its Revenues for Electric Service) Case No. ER-2022-0337
AFFIDAVIT OF PA	UL K. AMENTHOR
STATE OF MISSOURI)) ss. COUNTY OF ST. LOUIS)	
COMES NOW PAUL K. AMENTHOR and and lawful age; that he contributed to the for Amenthor; and that the same is true and correct a	
Further the Affiant sayeth not.	faul K. Joneviller ULK. AMENTHOR
JUR	RAT
Subscribed and sworn before me, a duly cons	stituted and authorized Notary Public, in and for
the City of St. Louis, State of Missouri, at my o	office in St. Louis, on this 8^{+6} day of
March 2023.	
LISA M. FERGUSON Notary Public - Notary Seal State of Missouri Commissioned for St. Louis County My Commission Expires: June 23, 2024 Commission Number: 16631502). M. Huguson ary Public