

FILED  
May 01, 2023  
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*

**C**

**\*\* Denotes Confidential Information \*\***

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**TABLE OF CONTENTS OF  
TRUE-UP DIRECT TESTIMONY OF  
PAUL K. AMENTHOR  
UNION ELECTRIC COMPANY,  
d/b/a AMEREN MISSOURI  
CASE NO. ER-2022-0337**

**TRUE-UP DIRECT .....1**  
**Payroll and Payroll Taxes..... 1**  
**Employee Benefits ..... 2**



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.

3 **Employee Benefits**

4 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.

7 Q. Does this conclude your true-up direct testimony?

8 A. Yes it does.

**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 PAUL K. AMENTHOR**

STATE OF MISSOURI        )  
  )  
COUNTY OF ST. LOUIS    )            ss.

**COMES NOW PAUL K. AMENTHOR** and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *True-Up Direct Testimony of Paul K. Amenthor*; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

Paul K. Amenthor  
**PAUL K. AMENTHOR**

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the City of St. Louis, State of Missouri, at my office in St. Louis, on this 8<sup>th</sup> 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

Lisa M. Ferguson  
Notary Public