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Exhibit No. 101

Staff – Exhibit 101
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

**** Denotes Confidential Information ****

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1 TRUE-UP DIRECT TESTIMONY OF

2 PAUL K. AMENTHOR

3 UNION ELECTRIC COMPANY,
4 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. 7th 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 **Payroll 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 ** [REDACTED] ** and
22 ** [REDACTED] ** 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.

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)
) ss.
COUNTY OF ST. LOUIS)

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

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 8th 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



Notary Public