Exhibit No.:

Issue(s): Payroll and Payroll Taxes

Employees Benefits Paul K. Amenthor

Witness: Paul K. Amenth 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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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	ll 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 ** ** and	
22	** **	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 PAI	UL K. AMENTHOR
STATE OF MISSOURI) SS. COUNTY OF ST. LOUIS)	
COMES NOW PAUL K. AMENTHOR are and lawful age; that he contributed to the for Amenthor; and that the same is true and correct as	
Further the Affiant sayeth not.	Paul K. Soneviller JL K. AMENTHOR
JUR	AT
Subscribed and sworn before me, a duly cons	tituted and authorized Notary Public, in and for
the City of St. Louis, State of Missouri, at my of	ffice in St. Louis, on this 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. Juguson iry Public