



GAS PRELIMINARY STATEMENT PART EI
OFFICER COMPENSATION MEMORANDUM ACCOUNT (OCMA-G)

Sheet 1

(N)
(N)

EI. Officer Compensation Memorandum Account (OCMA-G)

(N)

1. **PURPOSE:** The OCMA-G is a memorandum account established pursuant to Resolution E-4963 and Public Utilities Code Section 706, as enacted by Senate Bill 901 (2018, Dodd). Public Utilities Code Section 706 requires, among other things, that all forms of compensation for officers of electrical or gas corporations shall be paid solely by shareholders. The purpose of the OCMA is to track: (1) compensation for officers of the utility that is authorized in General Rate Cases (GRCs), Gas Transmission and Storage (GT&S) rate cases, other CPUC proceedings, or resolutions and; (2) actual compensation paid to officers as defined by Public Utilities Code Section 706. The term "officer" shall be defined as those employees of the investor-owned utilities in positions with titles of Vice President or above, consistent with Rule 240.3b-7 of the Securities Exchange Act.

2. **APPLICABILITY:** The OCMA-G is effective January 1, 2019, until closed at the direction of the Commission.

3. **ACCOUNTING PROCEDURE:**

The OCMA-G consists of two sub-accounts:

The "Authorized Compensation Sub-Account" tracks salaries, bonuses, benefits, and all other consideration of any value paid to officers in rates as authorized in decisions or resolutions authorizing rates for 2019 and beyond.

The "Total Compensation Sub-Account" tracks salaries, bonuses, benefits, and all other consideration of any value paid to officers.

Salaries: Salaries and one-time payments not included in the categories below

Bonuses: Incentive and Rewards and Recognition Plans

Benefits: Medical, Dental, Vision, Life and Accidental Death and Dismemberment Insurance, Wellness, Employee Assistance Program, Relocation, Tuition Refund, and disability benefit payments or insurance.

Other Consideration: Executive perquisites, 401(k) and supplemental retirement savings plan Company contributions, severance, and security services

(N)

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Sheet 2

(N)
(N)

EI. Officer Compensation Memorandum Account (OCMA-G)

(N)

3. ACCOUNTING PROCEDURE: (Cont'd)

PG&E shall maintain this account by making monthly entries for Salaries and Bonuses and annual entries for benefits and other consideration as follows:

A Authorized Compensation Sub-Account

- 1. A credit entry equal to the salaries, bonuses, benefits, and all other consideration of any value set aside to be paid to its officers as authorized in decisions or resolutions authorizing rates for 2019 and beyond, primarily the GRC and GT&S rate cases.

B. Total Compensation Sub-Account

- 1. A debit entry equal to the salaries, bonuses, benefits, and all other consideration of any value paid to its officers.

4. DISPOSITION

Amounts authorized in rate cases, resolutions or other proceedings before the Commission, tracked in the OCMA may be addressed in PG&E's GRC or other appropriate Commission proceeding and should be refunded to customers in rates consistent with Public Utilities Code 706 and as deemed appropriate by the Commission.

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