

1 Q. Please provide total cost (and major categorical breakdown) for employee health
2 benefits for as many of the past five years as is available and employee counts
3 appropriate for calculating such costs per employee for each year.

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6 A. The total cost, by major categorical breakdown, for employee health benefits
7 including medical, dental, basic life insurance, accidental death and
8 dismemberment (AD&D) and long term disability (LTD),¹ is presented below in
9 Tables 1 and 2. Excluded are benefit costs for Oil & Gas, Bull Arm Fabrication, and
10 retirees. Full time equivalent numbers include permanent and temporary
11 employees.

Table 1: Employer Benefit Cost Breakdown 2014 - 2018

Benefit	2014	2015	2016	2017	2018
Medical	\$2,483,025	\$2,566,474	\$2,612,471	\$2,782,846	\$3,068,822
Dental	\$ 815,432	\$ 851,649	\$ 849,888	\$ 891,637	\$ 935,695
Life Insurance	\$ 689,832	\$ 663,515	\$ 695,842	\$ 770,888	\$ 902,642
AD&D	\$ 117,877	\$ 118,567	\$ 123,772	\$ 159,712	\$ 143,137
LTD	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$4,106,165	\$4,200,205	\$4,281,973	\$4,605,082	\$5,050,296
Total FTE	1371	1436	1463	1498	1537
Employer Cost/FTE	\$ 2,995	\$ 2,925	\$ 2,927	\$ 3,074	\$ 3,286

¹ Temporary employees are ineligible for LTD.

Table 2: Employee Benefit² Cost Breakdown 2014 - 2018

Benefit	2014	2015	2016	2017	2018
Medical	\$ -	\$ -	\$ -	\$ -	\$ -
Dental	\$ 271,811	\$ 283,883	\$ 283,296	\$ 297,212	\$ 311,898
Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
AD&D	\$ -	\$ -	\$ -	\$ -	\$ -
LTD	\$1,099,246	\$1,068,876	\$1,089,909	\$1,170,563	\$1,229,898
TOTAL	\$1,371,056	\$1,352,759	\$1,373,205	\$1,467,775	\$1,541,797
Total FTE	1371	1436	1463	1498	1537
Employee Cost/FTE	\$ 1,000	\$ 942	\$ 939	\$ 980	\$ 1,003

² Excludes optional group insurances which are 100% employee paid.