PACIFIC POWER
A DIVISION OF PACIFICORP

825 NE Multnomah, Suite 2000
Portland, Oregon 97232

August 11, 2022

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
Attn: Filing Center
201 High Street SE, Suite 100
Salem, OR 97301-3398

RE: UM 2185(1)—Application for Deferred Accounting and Accounting Order for Approval of an Accounting Amortization Process

PacifiCorp d/b/a Pacific Power submits for filing its application to defer costs associated with the pension settlement losses expected to occur in 2022 in accordance with Oregon Revised Statutes (ORS) 757.259(2)(e) and Oregon Administrative Rules (OAR) 860-027-0300, and an accounting order for approval of an accounting amortization process, in accordance with ORS 757.120 and ORS 757.125.

PacifiCorp respectfully requests that all communications related to this filing be addressed to:

Oregon Dockets
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
oregondockets@pacificorp.com

Carla Scarsella
Deputy General Counsel
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
carla.scarsella@pacificorp.com

Additionally, PacifiCorp requests that all formal information requests regarding this matter be addressed to:

By email (preferred): datarequest@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah, Suite 2000
Portland, OR 97232

Informal inquiries may be directed to Cathie Allen, Manager, Regulatory Affairs, at (503) 813-5934.

Sincerely,

Shelley McCoy

Shelley McCoy
Director, Regulation
Enclosures

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

UM 2185(1)

In the Matter of PACIFICORP d/b/a PACIFIC POWER Application for Approval of Deferred Accounting and Accounting Order Related to Non-Contributory Defined Benefit Pension Plans.	**APPLICATION FOR DEFERRED ACCOUNTING AND ACCOUNTING ORDER FOR APPROVAL OF AN ACCOUNTING AMORTIZATION PROCESS**

I. INTRODUCTION

PacifiCorp d/b/a Pacific Power (PacifiCorp or the Company) submits this application to the Public Utility Commission of Oregon (Commission) for an order: (1) authorizing PacifiCorp to defer pension settlement losses expected to occur in 2022 in accordance with Oregon Revised Statutes (ORS) 757.259(2)(e) and Oregon Administrative Rules (OAR) 860-027-0300;[1] and (2) authorizing PacifiCorp, in accordance with ORS 757.120 and ORS 757.125, to amortize the impact of the pension settlement loss to expense over the same period that is used to amortize the underlying net pension regulatory asset with the opportunity to recover the amount in rates as part of pension cost to be addressed in the Company's current and future general rate cases as applicable. These requests allow the Company to account for the impact of the pension settlement loss through deferral and amortization in a manner that closely approximates the amortization that would have continued if it were not for the accelerated recognition required by generally accepted accounting principles due to occurrence of a pension settlement event.

[1] In accordance with OAR 860-027-0300, PacifiCorp will file for reauthorization of the deferral, as necessary.

As allowed under generally accepted accounting principles for its non-contributory defined benefit pension plans, PacifiCorp records certain pension-related costs and credits (e.g., actuarial gains and losses) as a net regulatory asset (or liability if in a net gain position) and amortizes the balance over the actuarial remaining life expectancy of pension plan participants. This allows for smooth recognition of the costs over time.

However, if certain pension events such as a settlement occur Financial Accounting Standards Board's Accounting Standards Codification (ASC) 715-30-Compensation-Retirement Benefits-Defined Benefit Plans-Pension (ASC 715-30) requires PacifiCorp to recognize portions of these otherwise amortizable costs in earnings in that year rather than continuing to amortize them over time.

On July 27, 2021, PacifiCorp submitted an application to defer settlement losses expected to occur in 2021, initiating docket UM 2185. On March 22, 2022, PacifiCorp submitted a Motion to Consolidate several deferral filings, including the instant docket, with its general rate case, docket UE 399 (2023 Rate Case). On April 11, 2022, the Commission approved consolidation of the deferral filings, including docket UM 2185, with the 2023 Rate Case.[2] The treatment proposed in the Company's July 2021 application has been reflected in the 2023 Rate Case.[3]

A pension settlement is expected to be triggered in December 2022 based on lump sum distributions that are expected to occur through November 30, 2022, requiring pension settlement accounting. While the resulting pension settlement loss will not be known until PacifiCorp's actuaries complete the remeasurement of the pension plan

[2] *In the Matter of PacifiCorp dba Pacific Power, Request for a General Rate Revision,* Docket No. UE 399, *Application for Approval of Deferred Accounting for Costs Relating to a Renewable Resource Pursuant to ORS 469A.120,* Docket No. UM 2185, et al, Ruling at 4 (April 11, 2022).
[3] *See* Docket No. UE 399, Exhibit PAC/200, Kobliha/28-32.

benefit obligation, plan assets and net unrecognized actuarial losses, PacifiCorp's actuaries recently estimated the loss to be approximately $11.9 million.[4]

Absent the Commission's approval to defer these losses for amortization and recovery in future periods, PacifiCorp will be required to expense the pension settlement losses in 2022 rather than amortize them over the expected average remaining lives of plan participants similar to the recognition that would have occurred absent the settlement being triggered. PacifiCorp recognizes that an element of this amortization that would occur absent the settlement being triggered is reflected in base rates.

PacifiCorp requests that the Commission approve the deferral of the pension settlement loss in 2022 and approve amortization of the deferral over the actuarial remaining life expectancy of plan participants (approximately 19 years) immediately following accounting for the settlement loss as included in PacifiCorp's pending rate case.

II. NOTICE

Communications regarding this application should be addressed to:

PacifiCorp Oregon Dockets
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
oregondockets@pacificorp.com

Carla Scarsella
Deputy General Counsel
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
Email: carla.scarsella@pacificorp.com

In addition, PacifiCorp requests that all data requests regarding this application be sent to the following:

By email (preferred): datarequest@pacificorp.com
By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232

[4] *In the Matter of PacifiCorp dba Pacific Power, Request for a General Rate Revision,* Docket No. UE 399, Exhibit PAC/1300, Kobliha/23.

Informal questions may be directed to Cathie Allen, Manager, Regulatory Affairs at 503-813-5934.

III. BACKGROUND

A. PacifiCorp's Pension Plans

PacifiCorp's non-contributory defined benefit pension plans include the PacifiCorp Retirement Plan, the PacifiCorp Retirement Plan II and the PacifiCorp Supplemental Executive Retirement Plan (the "SERP"). Since the settlement accounting addressed in this application is not relevant to the SERP, all references hereinafter are with respect to the PacifiCorp Retirement Plan and the PacifiCorp Retirement Plan II. PacifiCorp reduced the risk profile of these pension plans by closing the plans to all non-union employees hired after January 1, 2008 and freezing the accrual of benefits for non-union employees and union employees. PacifiCorp now provides most union and non-union employees with enhanced 401(k) plan benefits instead. Select non-union plan participants, however, did not elect to receive enhanced 401(k) plan benefits. Those employees continued to earn pension benefits based on a cash balance formula through December 31, 2016. The basic benefit payable on or after termination is the balance of the participant's hypothetical cash balance as a lump sum or an actuarial equivalent life annuity. It is these lump sum distributions that can lead to settlement accounting being triggered.

B. Funded Status on the Balance Sheet

ASC 715-30 requires recognition of the funded status of a defined benefit pension plan on the balance sheet measured annually at the measurement date (typically December 31). The funded status is the difference between the fair value of the plan assets and the projected benefit obligation. If the funded status is positive (*i.e.*, the fair value of the plan assets is greater than the obligation), the Company reports a non-current asset on its balance sheet. Conversely, if the funded status is negative (*i.e.*, the fair value of plan assets is less than the obligation), the Company reports a liability on its balance sheet; the liability can be a non-current and/or a current liability. As of PacifiCorp's most recently filed Form 10-K for the year ended December 31, 2021, PacifiCorp's pension plans had a funded status of $63 million—meaning the fair value of the plans' assets were greater than the plans' benefit obligations.[5] Table 1 below provides greater detail on the funded status of the plans for 2021 and 2020.

Table 1: Funded Status of PacifiCorp's Pension Plans[6]

Pension Plans (in millions)	2021	2020
Plan assets at fair value, end of year	$1,058	$1,064
Less: projected benefit obligation, end of year	$995	$1,144
Funded status	**$63**	**($80)**

C. Net Periodic Benefit Costs

On-going pension cost under ASC 715-30 is referred to as net periodic benefit cost and includes the following components:

- **Service Cost**: The actuarial present value of benefits attributed by a plan's benefit formula to services rendered by employees during the period. In other words, the service cost is the value of the employee benefits attributed to current year service.
- **Interest Cost**: Periodic interest on the benefit obligation that represents the increase in the obligation due to the passage of time.

[5] Excludes amounts pertaining to the SERP that are combined with the other pension plans for purposes of disclosure in the Form 10-K.
[6] *Id.*

- **Expected Return on Plan Assets**: The expected return on the plan's assets for the year, which is calculated using an expected long-term rate of return on plan assets.
- **Amortization of Unrecognized Prior Service Cost**: The amortization of any balances previously recorded in accumulated other comprehensive income (AOCI) or regulatory asset/liability as a result of plan amendments.
- **Amortization of Actuarial Gains/Losses**: The amortization of past actuarial gains and losses recorded in AOCI or regulatory asset/liability as a result of changes in actuarial assumptions such as the discount rate and the difference between actual and expected experience, such as the return on plan assets.

In Oregon, the Company recovers its net periodic benefit cost in rates.[7]

D. Unrecognized Net Periodic Benefit Costs (Past Actuarial Gains and Losses)

Unrecognized net periodic benefit costs include an accumulation of past actuarial gains and losses that result from changes in actuarial assumptions such as the discount rate and the difference between expected and actual experience, the difference between expected and actual returns on plan assets, and differences related to demographic experience. Under ASC 715-30, the portion of the funded status not yet recognized in net periodic benefit cost must be included in AOCI. PacifiCorp, as a regulated entity, applies the provisions of ASC 980-Regulated Operations and therefore records as a regulatory asset or liability amounts otherwise charged/credited to AOCI if it is probable that the amounts will be recovered in future rates.

As of December 31, 2021, the funded status of PacifiCorp's pension plans included unrecognized net periodic benefit costs of $286 million, which was reflected as a regulatory

[7] See *In the Matter of the Pub. Util. Comm'n of Or., Investigation into Treatment of Pension Costs in Utility Rates*, Docket No. UM 1633, Order No. 15-226 at 4 (Aug. 3, 2015).

asset.[8] Table 2 below demonstrates how the unrecognized net periodic benefit cost changed during calendar year 2021.

Table 2: Unrecognized Net Periodic Benefit Cost[9]

Pensions (in millions)	Regulatory Asset
Balance, December 31, 2020	$431
Net (gain) loss arising during the year	$(120)
Net Amortization	($19)
Settlement losses	($16)
Deferrals of settlement losses	$10
Total	$(145)
Balance, December 31, 2021	**$286**

Under ASC 715-30, PacifiCorp currently amortizes the unrecognized net losses over approximately 19 years for the pension plans, which represents the actuarial assumption of the remaining life expectancy of plan participants (remeasured annually by the Company's actuaries). This allows for smooth recognition of the unrecognized costs rather than immediately recognizing the actuarial gains or losses as they arise.

E. Pension Events that Impact Amortization of Unrecognized Costs

Under ASC 715, pension settlement and curtailment events change the timing for recognizing previously unrecognized net periodic benefit costs in earnings, requiring immediate recognition rather than recognition over time. As this application pertains only to a pension settlement event, curtailments will not be addressed.

[8] Excludes amounts pertaining to the SERP that are combined with the other pension plans for purposes of disclosure in the Form 10-K. Includes nearly $2 million associated with regulatory deferrals in other jurisdictions related to the 2018 pension settlement loss.
[9] *Id.*

Settlements are irrevocable actions that relieve the employer of primary responsibility for a pension benefit obligation and eliminate significant risks related to the obligation and the assets used to affect the settlement. When PacifiCorp provides a plan participant with a lump sum cash distribution (consistent with plan provisions), the payout qualifies as a settlement. If the aggregate of all lump sum cash distributions in a calendar year exceed a defined threshold (service cost plus interest cost), ASC 715 requires immediate recognition in earnings of a pro rata portion of the unrecognized actuarial gains or losses recorded in AOCI or as a regulatory asset. The amount that is reclassified from AOCI or the regulatory asset when this occurs is not a new cost; it is merely an acceleration of the recognition of the cost in earnings. In other words, a portion of the net regulatory asset (or AOCI) is triggered for immediate recognition rather than continuing to be amortized to expense over time (the actuarial life expectancy of plan participants). If settlement accounting is triggered prior to the last month of the fiscal year, every lump sum distribution after the initial triggering event will result in additional settlement loss accounting and need to be recorded no later than at the time of the annual year end remeasurement.

Through June 2022, lump sum distributions in the PacifiCorp Retirement Plan totaled $19 million. Due to the increases in discount rates in 2022 driving up the value of a lump sum distribution taken in late 2022 compared to taking it in 2023, PacifiCorp expects 2022 lump sum distributions to surpass the $26 million settlement accounting service plus interest cost threshold for the plan by December 2022. As a result of the distributions exceeding this threshold, settlement accounting is expected to be triggered in December 2022, requiring remeasurement and accelerated recognition of a portion of net unrecognized losses. PacifiCorp's actuaries will perform the remeasurement and compute the settlement loss in accordance with ASC 715-30 by applying the percentage reduction of pension liabilities settled to the net unrecognized losses. The 2022 settlement loss is estimated to be $11.9 million but the actual settlement loss could differ significantly from this estimate. If approved, PacifiCorp will notify Commission Staff of the final amount of the settlement losses for 2022 once known.

When similar events have occurred in the past, PacifiCorp requested approval from the Commission to defer the resulting impacts to a regulatory asset or liability for future recovery from or return to customers in accordance with ASC 980-Regulated Operations.[10] In PacifiCorp's last general rate case, PacifiCorp included its projected pension settlement losses in the test year.[11] The Commission noted that pension settlement losses are different than when previously considered, but declined PacifiCorp's proposal.[12] The Commission, however, stated that it would consider a subsequent request by the Company to defer a pension settlement loss occurring during the test year and recognized that without such a deferral such a loss would have to be expensed.[13]

IV. DEFERRAL OF COSTS

PacifiCorp respectfully requests authorization under ORS 757.259(2)(e) to defer the expected 2022 pension settlement loss as a result of the settlement accounting threshold being surpassed in 2022. PacifiCorp seeks authorization of this deferral for a 12-month period beginning the date of this Application. As required by OAR 860-027-0300(3), PacifiCorp provides the following:

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[10] See, e.g., *In the Matter of PacifiCorp Application for an Accounting Order Regarding Pension Curtailment*, Docket No. UM 1400, Order No. 08-598 (Dec. 24, 2008); *In the Matter of PacifiCorp Application for Approval of Deer Creek Mine Transaction*, Docket No. UM 1712, Order No. 15-161 (May 27, 2015).

[11] *In the Matter of PacifiCorp, dba Pacific Power, Request for a General Rate Revision,* Order No. 20-473 at 92(Dec. 18, 2020).

[12] Id. at 94.

[13] Id. at 95.

A. Description of Utility Expense

PacifiCorp is requesting to defer 2022 pension settlement losses that would otherwise trigger immediate recognition of a pro rata portion of net actuarial losses currently reflected as a net regulatory asset. The Company proposes to amortize this deferral over the same period that is used to amortize the underlying net regulatory asset with the opportunity to continue to recover the annual amortization amount in rates as part of pension cost in the next general rate case. PacifiCorp proposes to begin amortizing the balance the month subsequent to the remeasurement of the pension plans' funded status as a result of the settlement. For example, with the threshold expected to be exceeded in December 2022, PacifiCorp's actuaries will remeasure the funded status as of December 31, 2022 with the results recorded by PacifiCorp in December 2022. In this example, PacifiCorp would begin to amortize the deferral January 1, 2023, the same month when new pension expense will be reflected subsequent to the December 31, 2022 remeasurement, and as has been reflected in the Company's pending general rate case.

B. Reasons for Deferral

As discussed above, PacifiCorp requests deferral of the 2022 pension settlement losses that absent the ability to defer would be recognized immediately and that represents a pro rata portion of net actuarial losses that absent the settlement accounting would have continued to amortize over the average remaining lives of plan participants. With its proposal to continue to recognize the expense over time similar to what would have occurred absent the settlement accounting, PacifiCorp seeks to minimize the frequency of rate changes in accordance with ORS 757.259(2)(e).

The Company's proposal in this application to defer the 2022 pension settlement losses with amortization beginning immediately following the resulting remeasurement aligns with PacifiCorp's treatment of the 2022 pension settlement loss in its pending general rate case. This treatment will reflect amortization of the 2022 pension settlement loss in customer rates beginning January 1, 2023, aligning amortization with the test year of the rate case.

Granting this request would align with previous approval of comparable accounting treatment for similar pension events. First, PacifiCorp's request here is consistent with the Commission's order in the Company's most recently completed general rate case.[14] In that order, the Commission stated it would consider a request to establish a deferral for a pension settlement loss incurred during the 2021 test year. The order further explained that a proposal to address pension settlement losses should address the inconsistency issues implicated by the proposal by detailing how to account for the changes to the ongoing pension expense due to a pension settlement loss.

In Order 20-473, the Commission expressed concern that the Company's proposal to recover the projected settlement losses in the 2021 test year would result in double recovery of a portion of the expense due to net periodic benefit cost in the test year being computed without regard to the projected settlement loss.[15] During the 2021 test year, the settlement loss was projected to occur at year-end as often there can be a heightened level of lump sum distributions in the fourth quarter due to minimum present value segment rates that determine the value of the participant's lump sum becoming available in October. Since net periodic

[14] Order No. 20-473 at 95-96.
[15] *Id.*

benefit cost is determined at the beginning of the year, this resulted in it being computed without regard to the settlement loss.

Second, in Order No. 08-598, the Commission approved PacifiCorp's application for an accounting order authorizing the Company to record a net reduction to the regulatory asset associated with its existing pension and other post-retirement welfare assets as a result of a pension curtailment gain and a measurement date change transitional adjustment.[16] In that case, employee participation in PacifiCorp's defined benefit pension plans declined substantially when certain union employees and approximately 41 percent of non-union employees migrated to enhanced benefits in the Company's 401(k) retirement plan. The shift from pensions to enhanced benefits in the Company's 401(k) plan required the Company to record a substantial curtailment gain of $41 million.[17] Curtailments are one of the triggering pension events that, under generally accepted accounting principles, will truncate amortization of certain net periodic benefit costs. Thus, the Company requested an accounting order providing approval to record the net impact of the curtailment gain as a reduction to the existing pension regulatory asset. Staff's public meeting memorandum recommended approval of PacifiCorp's application, concluding that, "Staff believes approval of [PacifiCorp's] request to be in the best interest of ratepayers."[18] The Commission adopted Staff's recommendation, which had the effect of smoothing pension costs and credits by allowing amortization to be returned to customers in rates over a period of years rather than PacifiCorp recognizing the net gains from the triggering pension event as earnings in a single

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[16] Docket No. UM 1400, Order No. 08-598 (Dec. 24, 2008).
[17] *Id.*, Appendix A, at 2. The application in docket UM 1400 also addressed an offsetting pension event related to a measurement date change. The overall impact of requested accounting changes was a net pretax benefit to customers of $27 million total-company ($41 million for the curtailment gain less $14 million due to the measurement date change adjustment). PacifiCorp requested a 10-year amortization of the $27 million.
[18] Id.

year. The relief PacifiCorp requests here is consistent with Order No. 08-598 as the requested deferral and accounting treatment will allow PacifiCorp to continue to smooth the costs associated with its remaining defined benefit pension plans over the average remaining lives of the plan participants. PacifiCorp will accomplish this by amortizing the pension settlement loss over a period of years in a manner that "closely approximate[s] the . . . amortizations that would have continued if it were not for the accelerated recognition due to the [pension event]."[19] Such an outcome will avoid subjecting pension costs to substantial interannual variability.

C. Proposed Accounting

If this application is approved, PacifiCorp proposes to record deferred amounts in Account 182.3, Other Regulatory Assets. In the absence of approval of this Application, the immediate recognition of a pro rata portion of actuarial losses and gains would be recorded in Account 926, Employee Pensions and Benefits.

D. Estimate of Amounts

PacifiCorp estimates the pension settlement loss in 2022 to be approximately $11.9 million, which the Company seeks permission to defer in this application.

E. Notice

A copy of the Notice of Application and a list of persons served with the notice are attached as Exhibit A to this application.

V. REQUEST FOR ACCOUNTING ORDER

For the reasons set forth above, in accordance with ORS 757.120 and ORS 757.125, PacifiCorp respectfully requests authorization to record the impact of the 2022 pension

[19] *Id.*

settlement losses as an offset to the existing pension net regulatory asset and to amortize the amount to expense over the same period that is used to amortize the underlying net regulatory assets with the opportunity to recover the annual amortization amount in rates as part of pension cost in the pending general rate case. Together with the request for deferral described above, this accounting order will allow the Company to account for the impact of pension events in a manner that closely approximates the amortization that would have continued if it were not for the accelerated recognition required by generally accepted accounting principles due to occurrence of a settlement event. Rate treatment of the costs associated with the accounting order will be determined in the Company's current general rate case and future rate proceedings as applicable.

VI. CONCLUSION

For the reasons discussed above, PacifiCorp respectfully requests that the Commission issue an order authorizing: (1) deferral of the expected impacts associated with the occurrence of the 2022 pension settlement losses in accordance with ORS 757.259(2)(e) and OAR 860-027-0300; and (2) amortization of the deferred amount to expense over the same period that is used to amortize the underlying net regulatory assets with the opportunity to recover the annual amortization in pension cost to be addressed in the Company's current and future general rate cases as applicable in accordance with ORS 757.120 and ORS 757.125.

Respectfully submitted this 11th day of August, 2022.

By: Carla Scarsella
Carla Scarsella
Deputy General Counsel

EXHIBIT A

NOTICE

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

UM 2185(1)

In the Matter of PACIFICORP d/b/a PACIFIC POWER Application for Approval of Deferred Accounting and Accounting Order Related to Non-Contributory Defined Benefit Pension Plans.	**APPLICATION FOR DEFERRED ACCOUNTING AND ACCOUNTING ORDER FOR APPROVAL OF AN ACCOUNTING AMORTIZATION PROCESS**

On August 11, 2022, PacifiCorp d/b/a Pacific Power filed an application with the Public Utility Commission of Oregon (Commission) for an order (1) authorizing PacifiCorp to defer pension settlement losses expected to occur in 2021 in accordance with Oregon Revised Statutes (ORS) 757.259(2)(e) and Oregon Administrative Rules (OAR) 860-027-0300;[1] and (2) authorizing PacifiCorp, in accordance with ORS 757.120 and ORS 757.125, to amortize the impact of the pension settlement loss to expense over the same period that is used to amortize the underlying net pension regulatory asset with the opportunity to recover the amount in rates as part of pension cost in the next general rate case. The granting of this application will not authorize a change in rates, but will permit the Commission to consider allowing such deferred amounts in rates in a subsequent proceeding. To obtain a copy of the application, contact the following:

Oregon Dockets
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232

[1] In accordance with OAR 860-027-0300, PacifiCorp will file for reauthorization of the deferral, as necessary.

Email: oregondockets@pacificorp.com

Any person who wishes to submit written comments to the Commission must do so within 25 days of the date of PacifiCorp's application.

Respectfully submitted on August 11, 2022.

By: Carla Scarsella

Carla Scarsella
Deputy General Counsel

CERTIFICATE OF SERVICE

I certify that I delivered a true and correct copy of **PacifiCorp's Application for Deferred Accounting and Accounting Order for Approval of an Accounting Amortization Process** on the parties listed below via electronic mail in compliance with OAR 860-001-0180.

Service List
UE 399

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Dated this 11th day of August 2022.

Carrie Meyer

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Adviser, Regulatory Operations