b. Closing the Cash Balance plans to new entrants as of January 1, 2021 limits the future growth of the pension liability and is ultimately projected to reduce pension cost as more employees participate in the new benefit structure.

These savings are used to offset the overall costs of benefits in Account 926.

Response of: Entergy Texas, Inc.

Prepared By: Jessica B. Little, LeAnn

Smith

to the First Set of Data Requests

Sponsoring Witness: Allison P. Lofton

of Requesting Party: Office of Public Utility

Beginning Sequence No. LC12

Counsel

Ending Sequence No. LC12

Question No.: OPUC 1-9

Part No.:

Addendum:

#### Question:

Please refer to Schedule G-1.1, sponsored by Ms. Lofton. Please provide the overtime payroll for each of the calendar years 2015-2017. Please include in your response an explanation as to why the overtime payroll was greater in 2020 and 2021 than in the other years shown on this schedule.

#### Response:

Below is the overtime payroll for each of the calendar years 2015-2017, respectively.

Section and appropriate to the appropriate to the section of the s	Overtime
Year	Payroll
	Amount
2015	9,531,187
2016	9,157,351
2017	10,681,296

The increase in overtime payroll amounts reflected on Schedule G-1.1 for 2020 and 2021, as compared to 2018 and 2019 amounts, is driven primarily by overtime payroll charges related to Montgomery County Power Station commencing operation and Hurricane Laura storm restoration.

Response of: Entergy Texas, Inc.

Prepared By: Kaitlyn Roberts

to the Fifth Set of Data Requests

Sponsoring Witness: Allison P. Lofton,

Jennifer A. Raeder

of Requesting Party: Office of Public Utility

Beginning Sequence No.

Counsel

Ending Sequence No.

Question No.: OPUC 5-3

Part No.:

Addendum:

#### Question:

Please refer to ETI Response to OPUC RFI No. 1-10. Please provide a schedule that shows the breakdown between capitalized incentive compensation and expense incentive compensation booked by ETI during the test year that includes:

- The total amount of capitalized incentive compensation for each of the a. annual incentive plans for awards to ETI direct employees;
- The total amount of capitalized incentive compensation for each of the b. long-term incentive plans for awards to ETI direct employees;
- The total amount of the capitalized incentive compensation for each of the C. annual incentive plans for awards to ESL employees as allocated to ETI;
- d. The total amount of the annual incentive compensation by annual incentive plan for awards to ETI direct employees that was expensed during the test year;
- The total amount of long-term incentive compensation by long-term e. incentive plan for awards to ETI direct employees that was expensed during the test year;
- f. The total amount of annual incentive compensation by annual incentive plan for awards to ESL employees and allocated to ETI as expense during the test year; and
- The total amount of long-term incentive compensation by long-term g. incentive plan for awards to ESL employees and allocated to ETI as expense during the test year.

Please provide this information both before and after proposed adjustments.

Response:

Please see the attachment (TP-53719-00OPC005-X003).

TP-53719-00OPC005-X003

#### Total ETI Direct short-term capitalized incentive compensation

EAIP (Executive Annual Incentive Plan)	Incentive Plan)	OSIP (Operational Supervisor Incentive Plan)	Management Incentive Plan)	TSIP (Teamsharing Incentive Plan)	TSPB (Teamsharing Plan for Selected Bargaining Units)	Not Assigned	Adjustments	Total Amount Booked during the Test Year <sup>(2)</sup>
	911,355	186,903	270,075	13,004	226,828	425,597		2.033.763

Notes:

(1) ETI Direct short term capitalized incentive compensation does not include financially-based incentive compensation therefore there is no adjusting entry on the books to remove the financially-based portion.

<sup>(2)</sup> ETI Amounts recorded to construction work in progress (CWIP) account 107000. The timing of when the CWIP charges closed to plant in service (accounts 101/106) cannot be determined as the transactions are not recorded in the accounting system at that level of detail.

#### Total ETI Direct long-term capitalized incentive compensation

<b>,</b>	Equity Ownership Plan	Long Term Incentive Plan	Restricted Share Program	Restricted Stock Program	Adjustments (1)	Total Amount Booked during the Test Year <sup>(2)</sup>
	13,356	32,276		144,030	(45,611)	144,051

<sup>&</sup>lt;sup>(1)</sup> An adjusting entry to remove stock options and long term incentive is recorded on ETI's books and is reflected in the test year amounts.

<sup>&</sup>lt;sup>(2)</sup> ETI Amounts recorded to construction work in progress (CWIP) account 107000. The timing of when the CWIP charges closed to plant in service (accounts 101/106) cannot be determined as the transactions are not recorded in the accounting system at that level of detail.

#### Total ESL short-term capitalized incentive compensation

EAIP					TSPB (Teamsharing			T-4-1 A
(Executive		OSIP	SMIP (System	TSIP	Plan for			Total Amount
Annual		(Operational	Management	(Teamsharing	Selected		Adjustments (1)	Booked during
Incentive	EXIP (Exempt	Supervisor	Incentive	Incentive	Bargaining			the Test Year (2)
	Incentive Plan)	Incentive Plan)	Plan)	Plan)	Units)	Not Assigned		
39,714	1,457,500	12,461	1,678,927	24,288	40	493,730	(250,281)	3,456,378

Notes:

(1) An adjusting entry to remove a portion of EAIP short term capitalized incentive compensation that is considered financially-based is done on the books and is reflected in the test year amounts.

<sup>(2)</sup> Reflects amount recorded to construction work in progress (CWIP) account 107000. The timing of when the CWIP charges closed to plant in service (accounts 101/106) cannot be determined as the transactions are not recorded in the accounting system at that level of detail.

TP-53719-00OPC005-X003

#### Total ETI Direct short-term incentive compensation expensed during the Test Year

					TSPB				
					(Teamsharing				
EAIP		OSIP			Plan for				
(Executive		(Operational	SMIP (System	TSIP	Selected		Total Booked	Adjustments (1)	
Annual	EXIP (Exempt	Supervisor	Management	(Teamsharing	Bargaining		during the test		Total Adjusted
Incentive Plan)			Incentive Plan)	Incentive Plan)	Units)	Not Assigned	vear		Amount
38,323	1,034,312	93,846	752,205	112,787	251,521	1,340,202	3,623,197	7.515	3.630.711

Notes:

(1) Reference proforma adjustment AJ14K - Distribution Staffing Increase, AJ23 - Remove Securitized Storm Costs, and AJ30 - Remove AMS Costs.

### Total ETI Direct long-term incentive compensation expensed during the Test Year

Equity			Total Booked		
Ownership	Long Term	Restricted	during the test	Adjustment (1)	Total Adjusted
Plan	Incentive Plan	Stock Program	year	•	Amount
70,249	54,974	240,253	365,476	(127,803)	237,672

<sup>(1)</sup> Reference proforma adjustment AJ22A - Direct Incentive Compensation

TP-53719-00OPC005-X003

#### Total ESL short-term incentive compensation expensed during the Test Year

	EAIP			SMIP		TSPB (Teamsharin				
	(Executive	EXIP	OSIP	(System	TSIP	g Plan for			Adjustments	
	Annual	(Exempt	(Operational	Management	(Teamsharing	Selected		Total Booked	(1)	
	Incentive	Incentive	Supervisor	Incentive	Incentive	Bargaining		during the test		Total Adjusted
_	Plan)	Plan)	Incentive Plan)	Plan)	Plan)	Units)	Not Assigned	year		Amount
	238,903	2,024,272	7,196	2,381,419	75,653	15	572,609	5,300,067	(307,100)	4.992.967

<sup>(</sup>f) Reference proforma adjustment AJ22B - Affiliate Incentive Compensation and AJ30 - Remove AMS Costs

### Total ESL long-term incentive compensation expensed during the Test Year

1985	Equity Ownership Plan	Long Term Incentive Plan	Restricted Share Program	Restricted Stock Program	Total Booked during the test year	Adjustments (1)	Total Adjusted Amount	
	252,687	1,530,352	206,669	2,128,939	4,118,646	(2,046,920)	2,071,725	•

<sup>(1)</sup> Reference proforma adjustment AJ22B - Affiliate Incentive Compensation and AJ30 - Remove AMS Costs

Response of: Entergy Texas, Inc. to the Third Set of Data Requests of Requesting Party: CITIES

Prepared By: Kaitlyn Roberts Sponsoring Witness: Allison P. Lofton Beginning Sequence No. EV1443

Ending Sequence No. EV1443

Question No.: CITIES 3-4

Part No.:

Addendum:

Question:

#### Incentive compensation:

For each incentive plan (including all short-term, long-term and stock-based plans) please provide the amount included in the revenue requirement by FERC account.

Response:

Please see the attachment (TP-53719-00CIT003-X004).

#### Affiliate Short Term Incentive Compensation

Account (1)	EAIP (Executive Annual		OSIP (Operational	SMIP (System	TSIP	TSPB (Teamsharing Plan			Adjustment <sup>(2)</sup>	
	incentive Plan)	EXIP (Exempt Incentive Plan)	Supervisor Incentive Plan)	Management Incentive Plan)	(Teamsharing Incentive Plan)	for Selected Bargaining Units)	Not Assigned	Total		Total Adjusted Amount
108230					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		386	386		386
163000		48,605		56,609			29,660	134,875		134,875
228100	6.065	10,388		11,408			6,448	28,244	(2,176)	26,068
500000	6,265	111,752		108,092	1,448		(41,241)	186,317	(8,780)	177,538
506000 510000	807	106,013 5,962		37,544 28,271	550		21,189	166,102	(8,620)	157,481
512000		1,311		237			10,103 446	44,335 1,994	(2,172) (103)	42,163 1,891
517000	6	150		2,639	2		9,103	11,900	(105)	11,900
520000				2,000	-		82	82		82
524000		560		2,214			15,968	18,742		18,742
528000		137		44	1		325	507		507
532000				16			254	270		270
535000				566			84	650		650
539000		6						6		6
546000		1,218		1,014			753	2,986	(136)	2,850
549000 551000		12,968 2,209		729 145			1,952	15,649	(596)	15,053
553000		2,209		145			257	2,611 19	(85)	2,526 19
556000		59,528		55,907			16,318	131,753	(6,402)	125,351
557000	*	57,520		1,782			536	2,317	(112)	2,205
560000	2,570	80,080		49,238	1,122		41,654	174,665	(8,444)	166,220
561200		213,849		58,417	1,270		50,890	324,427	(15,722)	308,706
561300		6,964					2,566	9,530	(460)	9,070
561500		40,610		9,031	49		15,385	65,076	(3,147)	61,928
563000		6,015		1,441			2,272	9,728	(109)	9,618
566000	367	33,682		12,609	221		7,569	54,226	(2,622)	51,604
568000 569000		53,495		67,294	321		(13,514)	107,597	(5,222)	102,375
570000		6,597		3,143 45			3,357	13,097 45	(634)	12,463 39
573000		136		45			20	156	(5 <u>)</u> (8)	148
580000	17,413	71,574	266	37,823	1,143		36,563	164,781	(9,304)	155,477
581000	2,,,10	386	2.00	07,020	10		30,300	396	(19)	377
583000		198		20			72	290	(4)	286
584000		1,822	2,416	3,269	427		2,501	10,435	(506)	9,929
586000		825		66			132	1,024	(1,074)	(50)
587000		8						8	(0)	7
588000		36,426		34,657	212		20,493	91,789	(10,049)	81,740
590000 592000		1,936 3,496		7,796			2,108	11,839	(576)	11,264
593000		7,089	2,806	2,198 3,831	3,478		291 4,942	5,985 22,147	(291) (1,082)	5,694 21,065
596000		7,002	2,000	1,314	5,470		292	1,606	(77)	1,529
597000		94		1,014			2,72	94	(99)	(5)
598000		1,559		2,017	27		933	4,536	(278)	4,258
870000		5		15				19	• • •	19
880000		7		3				10		10
901000		5,289		5,189	393		3,256	14,127	(682)	13,445
902000		11,501		2,831			5,387	19,719	(1,081)	18,638
903001		52,601		41,432	11,215		32,806	138,055	(6,950)	131,105
903002 905000		47,407 1,890		32,336	7,955		17,181	104,879	(6,234)	98,645
907000	2,165	5,935		206 4,336	93		624 2,721	2,720 15,251	(132) (740)	2,588 14,510
908000	2,103	1,594		6,106	585		1,415	9,701	(470)	9,231
909000		5,322		4,350	-		2,766	12,437	(605)	11,833
910000		2,752		7,094			2,662	12,507	(607)	11,901
916000				6,428			2,810	9,238	(447).	8,791
920000	208,491	946,401	1,709	1,665,212	42,985	0	288,591	3,153,388	(195,198)	2,958,190
923000							15	15	(1)	15
924000	820	3,479		18,839			6,870	30,008	(1,444)	28,563
925000		20,669		7,493	1,982		7,893	38,037	(1,845)	36,192
928000		36,706 9		38,927	100		(25,033)	50,701	(2,213)	48,487
930100 930200		9					າ ໑໖ຈ	2 803 9	(0)	2 470
935000		14,032		7,212	286	14	2,893 5,094	2,893 26,638	(414) (1,298)	2,479 25,340
Total	238,903	2,083,266	7,196	2,449,436	75,653	. 15	609,102	5,463,571	(309,276)	5,154,295
· -										

Notes:

(1) Includes only accounts included in the COS.

(2) Reference proforma adjustment AJ22B - Affiliate Incentive Compensation, AJ23 - Remove Securitized Storm Costs, and AJ30 - Remove AMS Costs.

#### Direct Short Term Incentive Compensation

	Account <sup>(1)</sup>	EAIP (Executive Annual Incentive	EXIP (Exempt	OSIP (Operational Supervisor	SMIP (System Management	TSIP (Teamsharing	TSPB (Teamsharing Plan for Selected Bargaining			Adjustment	Total Adjusted
1982-20								Not Assigned	Total		
162300 (6) 163206 161 14.977 5.477 18.766 (7179) (8.0177) (7.307) (7.3	108220									152	
223100							1,710	(9,017)	(7,307)		
229400 (0)				161					59,812		59,812
500000         131,473         11,675         136         9,637         34,788         187,667         187,667           501100         101         101         101         101         101         101         101         101         100         120,613         120,613         120,613         20,000         120,613         20,000         30,072         17,000					2,318	226			(52,304)	84,740	32,437
501100 101											
502000         76,186         43,191         13,191         16,145         126,191         126,193         12,011         124,833         5,819         8,389         52,840         310,691         320,600         310,601         320,000         310,601         310,691         310,691         310,601 </td <td></td> <td></td> <td></td> <td></td> <td>11,675</td> <td>136</td> <td>9,637</td> <td>34,736</td> <td></td> <td></td> <td></td>					11,675	136	9,637	34,736			
565000         18,005         12,011         124,533         5,819         8,309         52,844         36,072         310,961         310,962         320,962         320,962         320,962         320,962         320,962         320,962         320,962         320,962         320,962         320,962         320,962         320,962         320,962         320,962         320,962         320,962         320,962							04.040	10.445			
506000											
500000				12.011	124 533	5.819					
611000         37         649         4,159         6,41         5,386         6,386           512000         468         15,769         1,8103         17,630         17,630         17,830         17,830         17,830         17,830         17,963         16,832         2,832			,	,		0,010	0,000				
512000         468         15,726         1,436         17,630         17,630           513000         230         11,559         15,103         1,498         16,832         16,832           514000         62         11,559         2,924         3,425         17,963         17,963           555000         0         2,000         2,000         2,000         2,000         2,000         2,000         2,000         2,000         2,000         2,000         2,000         2,000         2,000         2,000         2,000         2,000         2,000         31,007 <td></td> <td></td> <td>37</td> <td></td> <td>,</td> <td>649</td> <td>4,159</td> <td></td> <td></td> <td></td> <td></td>			37		,	649	4,159				
614000         52         11,599         2,924         3,426         17,963         17,963           0530000         0							15,726	1,436			
6350000         0         268 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1,499</td> <td>16,832</td> <td></td> <td>16,832</td>								1,499	16,832		16,832
539000 (244000)         288 (244000)         288 (24600)         288 (24600)         228 (246000)         231 (2460)         228 (248000)         231 (248000)         28.878 (248000)         23.98 (248000)         28.878 (248000)         23.98 (248000)         28.878 (248000)         23.98 (248000)         28.887 (248000)         28.887 (248000)         28.887 (248000)         28.887 (248000)         28.888 (248000)         28.888 (248000)         28.888 (248000)         28.888 (248000)         28.888 (248000)         28.888 (248000)         28.988 (248000)         28.988 (248000)         28.988 (248000)         28.988 (248000)         28.988 (248000)         29.77 (2480000)         28.988 (248000)         29.77 (2480000)         29.77 (2480000)         29.77 (2480000)         29.77 (2480000)         29.77 (2480000)         29.77 (24800000)         29.77 (24800000)         29.77 (248000000)         29.77 (248000000000000000000000000000000000000					11,559		2,924	3,426			
644000         31,801         62,299         250         83         12,465         98,877         98,887           548000         23,10         690         24,694         15,114         4,838         47,446         98,877         98,887           548000         23,10         690         24,694         15,114         4,838         47,446         47,446         51000         5,354         3,012         3,164         (19)         297         297         297         755000         5,354         3,012         3,124         2,616         35,740         35,74			0								
546000         31,801         52,299         250         83         12,465         98,897         98,897           546000         2,310         690         24,694         15,114         4,638         47,446         47,446           551000         5,354         3,012         82         9,195         9,195           552000         33,124         2,616         35,740         55,740         55,740           554000         8,243         655         5,169         683         6,693         4,643         26,422         25,042           561000         1,508         5,169         683         6,693         4,643         26,422         25,042         56125           561000         666         2,243         1,151         4,151							445				
648000         2.310         680         2.4684         15,114         4.638         37,246         47,466           650000         5.354         3.012         3.162         829         9,195         9,195           652000         3.3124         2.616         35,740         35,740           653000         8.243         665         5,169         663         4,643         26,402         25,402           560000         1.508         5,169         683         4,643         26,402         25,402           562000         1.508         5,169         8,0683         4,643         26,402         25,402           562000         1.508         7,508         8,0433         1,161         4,151         4,151           562000         1,588         30,798         628         8,642         22,099         12,386         12,386           560000         63,784         2,455         30,798         628         8,642         22,099         12,538         7,426         7,726         12,00         12,00         12,00         12,00         12,00         12,00         12,00         12,00         12,00         12,00         12,00         12,00         12,00         12,00			31 901		E2 200	250					
649000         2,310         690         24,694         15,114         4,638         47,446         47,446           650000         5,354         3,012         316         (19)         227         227           653000         8,243         665         5,169         663         (38)         625         625           66000         8,243         665         5,169         6,663         4,643         3,642         2,2643           562000         1,508         8,263         6,663         4,614         8,00         8,00           66000         1,508         8,00         104         8,00         80         80         104         8,00         80           66000         1,508         8,00         104         8,00         80         80         104         80         80         80         103         145			31,001		J2.,233		63				
651000         5,354         3,012         316         (19)         297         227           652000         33,124         2,616         35,740         55,740           654000         8,243         665         5,169         683         4,643         25,402         25,402           562000         1,508         2,643         4,161         4,161         4,161           562000         1,508         2,643         4,161         80         104         800         80           562000         1,508         80         93         1,15         4,161         4,161         5,600         6680         104         800         80         103         1,45			2.310	690	24 694						
652000         316         (19)         297         227           653000         33,124         2,616         35,740         35,740           654000         663         683         (38)         625         625           66000         8,243         665         5,169         6,683         4,643         25,402         25,402           661200         1,508         2,643         4,151         4,151         4,151           562000         696         80         (63)         104         800         80           668000         63,784         2,456         30,798         628         8,642         22,099         128,866         128,366           670000         20,701         120         1				000		10()111					
654000         8_243         665         5,169         663         (38)         255         C25           661200         3         4         151         168000         66800         66800         66800         6687         8.642         22.099         128,966         128,966         77,426         145,866         77,426         77,426         77,426         77,426         77,426         77,426         77,426         77,426         77,426         77,426         77,426         77,426         77,426         77,427         78,426         77,426         77,427         78,426         77,427         78,426         77,426         77,427         78,426         77,426         77,427					-,	316					
680000         8,243         655         5,169         6,683         4,643         22,402         25,402         25,402         3         3         3         3         3         3         3         3         3         3         3         3         3         3         3         3         3         3         3         4,161         4,161         4,161         4,161         4,161         4,161         4,161         4,161         4,161         568000         60         60         60         60         60         60         60         60         60         60         60         60         60         60         60         60         70         100         60         60         60         70         100         70         120         70         70         120         70         70         120         70         70         70         120         70         70         120         70         70         120         70         70         120         70         70         70         120         70         70         120         70         70         120         70         70         70         70         70         70         70						33,124		2,616	35,740		35,740
661200         1.508         2.643         4.151         4.151         4.151           662000         696         96         90         93         104         800         800           568000         158         90         93         145         145         568000         158         37,426         128,966         128,966         128,966         70000         120         128,966         128,966         70000         120						663					
562000         1,508         2,643         4,151         4,161         6,101         800         800         800         800         800         800         80         104         800         800         80         103         145         145         568000         668000         63,784         2,455         30,798         628         8,642         22,099         128,566         128,366         31,388         37,426         4,100         12,000         42,000         38,233         38,200         42,000         38,233         39,231         12,266         10,967         40,000         10,568         38,000         40,000         10,568         40,300         42,988         17,461         40,000         10,568         40,000         40,000         40,000         40,000         40,000         40,000         40,000			8,243	655	5,169			4,643			
650000         696         696         80         104         800         801 </td <td></td> <td></td> <td>4.500</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			4.500								
568000         158         80         (93)         145         145           568000         63,784         2,455         30,798         628         8,642         22,059         128,366         128,366           570000         20,701         120         13,586         3,138         37,426         37,426           573000         78,791         35,707         19,897         795         12,340         25,035         172,564         (1,857)         170,705           581000         42,428         3,017         4,196         1,795         447         8,887         60,770         (347)         60,425           582000         12,463         232         17,933         552         2,906         5,050         39,161         (260)         38,901           583000         (1)         463         697         5,335         (18,88         1,476         6,648         697         5,335         (18,88         1,476         6,660         19,877         (400)         10,589         1,788         1,789         4,598         4,7461         (80)         17,381         5,589         1,746         1,846         1,746         1,846         1,746         1,846         1,746         1,846							2,643	404			
688000         63,784         2,455         30,798         628         8,642         22,059         128,366         128,366           670000         20,701         120         13,586         31,388         37,426         37,426           573000         78,791         35,707         19,897         795         12,340         25,035         172,564         (1,857)         170,705           581000         42,428         3,017         4,196         1,795         447         8,887         60,770         (347)         60,423           582000         12,463         232         17,933         532         2,990         5,050         39,161         (260)         38,901           584000         (0)         4,639         697         5,335         (188)         5,147           585000         (0)         2,47         147         6,364         (6,54)         17,41         (20)         (8,565)           587000         (0)         2,47         147         6,364         (6,54)         17,4         (213)         (389           588000         65,365         3,017         5,662         1,795         1,511         16,496         93,788         (1,193)         92,865							90				
670000         20,701         120         13,586         3,138         37,426         37,426           573000         78,791         35,707         19,897         796         12,340         25,035         172,564         (1,857)         170,706           681000         42,428         3,017         4,196         1,795         447         8,887         60,770         (347)         60,423           582000         12,463         232         17,933         532         2,990         5,050         39,161         (260)         38,901           584000         (0)         44,639         697         5,335         (18,86)         5,147           585000         12,703         459         4,298         17,461         (80)         17,381           586000         (0)         247         147         6,364         (6,584)         174         (213)         (38)           588000         65,305         3,017         5,662         1,795         1,511         16,488         93,788         (1,993)         9,265           590000         64,185         27,795         18,356         778         5,735         19,955         136,183         30,277         (6,284)         13,594				2 455	30 798	628					
573000         120<				2, 100	00,, 00	020					
580000         78,791         35,707         19,887         796         12,340         25,035         172,564         (1,857)         170,706           581000         42,428         3,017         4,196         1,795         447         8,887         60,770         (347)         60,423           582000         12,463         232         17,933         582         2,950         5,050         39,161         (260)         38,901           583000         (1)         459         4,639         697         5,335         (188)         5,147           585000         12,703         459         4,298         17,461         (80)         17,381           585000         (0)         247         147         6,364         (6,584)         174         (213)         (39)           587000         (0)         247         147         6,364         (6,584)         174         (213)         (39)           58000         65,305         3,017         5,662         1,795         1,511         16,498         33,788         (1,093)         92,695           59000         61,8185         27,795         18,356         778         5,735         19,955         136,803	573000		,	120				-11-4-4			
682000         12,463         232         17,933         532         2,950         5,050         38,161         (260)         38,907           583000         (1)         4,639         697         5,335         (188)         5,147           585000         12,703         469         4,639         697         5,335         (188)         5,147           585000         12,703         459         4,639         697         5,335         (188)         5,147           585000         (0)         834         5,075         7,683         (21,872)         (8,280)         (375)         (8,665)           587000         (0)         247         147         6,364         (6,584)         174         (213)         (39)           588000         65,305         3,017         5,662         1,795         1,511         16,498         39,788         (1,093)         92,696           590000         64,185         27,795         18,356         78         5,735         19,955         13,86,803         (81)         13,942           594000         18,295         385         403         9,511         2,107         30,700         (463)         3,237           594000 </td <td></td> <td></td> <td>78,791</td> <td></td> <td>19,897</td> <td>795</td> <td>12,340</td> <td>25,035</td> <td></td> <td>(1,857)</td> <td></td>			78,791		19,897	795	12,340	25,035		(1,857)	
683000         (1)         8,731         1,256         10,987         (400)         10,587           684000         (0)         4,639         6,939         6,935         (18,8)         5,147           585000         (0)         834         5,075         7,683         (21,872)         (8,280)         (375)         (8,656)           587000         (0)         247         147         6,364         (6,694)         174         (213)         (39)           588000         65,305         3,017         5,662         1,795         1,511         16,498         93,788         (1,093)         92,695           590000         64,185         27,795         18,356         778         6,735         19,955         136,803         (861)         135,942           591000         89         1         90         <							447	8,887	60,770	(347)	60,423
684000         (0)         4,639         697         5,335         (188)         5,147           585000         12,703         459         4,639         4,296         17,461         (80)         17,381           586000         (0)         834         5,076         7,683         (21,872)         (8,280)         (375)         (8,686)           587000         (0)         247         147         6,364         (6,584)         174         (213)         (39)           588000         65,305         3,017         5,662         1,795         1,511         16,498         93,788         (1,093)         92,695           590000         64,185         27,795         18,356         778         5,735         19,985         136,803         (861)         135,942           591000         18,295         385         403         9,511         2,107         30,700         (463)         30,237           593000         72,284         7,653         14,248         126         21,694         32,270         148,275         (1,628)         146,647           594000         (0)         5         2,573         455         3,027         (62)         2,945           5				232	17,933	532					
585000         12,703         459         4,298         17,461         (80)         17,381           586000         (0)         834         5,075         7,683         (21,872)         (8,280)         (375)         (8,656)           587000         (0)         247         147         6,364         (6,584)         174         (213)         (389)           588000         65,305         3,017         5,662         1,795         1,511         16,498         93,788         (1,093)         92,695           590000         64,185         27,795         18,366         778         5,735         19,985         136,803         (10,93)         92,695           590000         64,185         27,795         18,366         778         5,735         19,985         136,803         (10,93)         92,695           591000         18,295         385         403         9,511         2,107         30,700         (463)         30,237           593000         72,284         7,653         14,248         126         21,694         32,270         148,275         (1,628)         346,647           594000         (0)         5         1,738         (5,812)         4,416         3,											
586000         (0)         834         5,075         7,683         (21,872)         (8,280)         (375)         (8,565)           587000         (0)         247         147         6,364         (6,584)         174         (213)         (39)           588000         65,305         3,017         5,662         1,795         1,511         16,488         33,788         (1,093)         92,695           590000         64,185         27,795         18,356         778         5,735         19,955         136,803         (861)         135,942           591000         89         1         90 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>											
587000         (0)         247         147         6.364         (6.584)         174         (213)         (39)           588000         65,305         3,017         5,662         1,795         1,511         16,498         93,788         (1,093)         92,695           590000         64,185         27,795         18,356         778         5,735         19,956         136,803         (861)         135,942           591000         18,295         385         403         9,511         2,107         30,700         (463)         30,237           593000         72,284         7,653         14,248         126         21,694         32,270         148,275         (1,628)         146,647           594000         (0)         4         0         3,380         67         3,447         (188)         3,259           995000         5         2         384         6         395         (11)         384           596000         (0)         57         1,738         (5,812)         (4,016)         (60)         (4,076)           598000         (0)         57         147         8,720         (4,846)         4,078         4,078           90200					834	5.075					
588000         65,305         3,017         5,662         1,795         1,511         16,488         93,788         (1,093)         92,695           590000         64,185         27,795         18,356         778         5,735         19,955         136,803         (861)         135,942           591000         18,295         385         403         9,511         2,107         30,700         (463)         30,237           593000         72,284         7,653         14,248         126         21,694         32,270         148,275         (1,628)         146,647           594000         (0)         0         3,380         67         3,447         (188)         3,259           595000         5         0         3,844         6         395         (11)         384           596000         (0)         57         1,738         (5,812)         (4,016)         (60)         (4,076)           597000         (0)         57         1,738         (5,812)         (4,016)         (60)         (4,076)           598000         (0)         57         147         8,720         (4,846)         4,078         4,078           902000         (0)											
590000         64,185         27,795         18,356         778         5,735         19,956         136,803         (861)         135,942           591000         18,295         385         403         9,511         2,107         30,700         (463)         30,237           593000         72,284         7,653         14,248         126         21,694         32,270         148,275         (1,628)         146,647           594000         (0)         0         3,380         67         3,447         (188)         3,259           595000         5         384         6         395         (11)         384           596000         (0)         57         1,733         (5,812)         (4,016)         (60)         (4,076)           597000         (0)         57         147         8,720         4,846)         4,078         4,076           991000         6,649         2,593         16,56         10,798         10,798         10,798           902000         (0)         57         147         8,720         (4,846)         4,078         4,078           903001         39,459         37         53,557         2,334         4,098 <td< td=""><td></td><td></td><td></td><td>3,017</td><td></td><td></td><td></td><td></td><td></td><td></td><td>92.695</td></td<>				3,017							92.695
592000         18,295         385         403         9,511         2,107         30,700         (463)         30,237           593000         72,284         7,653         14,248         126         21,694         32,270         148,275         (1,628)         146,647           594000         (0)         0         3,380         67         3,447         (188)         3,259           595000         5         384         6         395         (11)         384           596000         (0)         57         1,738         (5,812)         (4,016)         (60)         (4,076)           598000         (0)         57         1,738         (5,812)         (4,016)         (60)         (4,076)           598000         (0)         57         147         8,739         167         3,716         (126)         3,590           901000         6,649         2,593         1,556         10,798         10,798         10,798           902000         (0)         57         147         8,720         (4,846)         4,078         4,078           903001         39,459         37         53,557         2,334         4,098         13,966         113,452	590000		64,185	27,795	18,356	778	5,735				
593000         72,284         7,653         14,248         126         21,694         32,270         148,275         (1,628)         146,647           594000         (0)         0         3,380         67         3,447         (188)         3,259           595000         (0)         2,573         455         3,027         (82)         2,945           597000         (0)         57         1,733         (5,812)         (4,016)         (60)         (4,076)           598000         (0)         57         147         8,720         (4,846)         4,078         1,798           902000         (0)         57         147         8,720         (4,846)         4,078         4,078           903001         39,459         37         53,557         2,334         4,098         13,966         113,452         113,452           903002         (0)         57         147         8,720         (4,846)         4,078         4,078           903002         (0)         57         1,618         832         (776)         1,674         1,674           905000         (0)         5,029         29,374         10,1420         44,823         48,833								1	90		90
594000         (0)         0         3,380         67         3,447         (188)         3,259           595000         5         384         6         395         (11)         384           596000         (0)         2,573         455         3,027         (82)         2,945           597000         (0)         57         1,733         (5,812)         (4,016)         (60)         (4,076)           598000         (0)         2,593         167         3,716         (126)         3,590           901000         6,649         2,593         1,556         10,798         10,798           902000         (0)         57         147         8,720         (4,846)         4,078         4,078           903001         39,459         37         53,557         2,334         4,098         13,966         113,452         113,452           903002         (0)         1,618         832         (776)         1,674         1,674           905000         5,029         29,374         10,420         44,823         44,823           908000         60,212         83,474         643         6         27,479         171,814         171,814											
595000         5         384         6         395         (11)         384           986000         (0)         2,573         455         3,027         (82)         2,945           597000         (0)         57         1,738         (5,812)         (4,016)         (60)         (4,076)           598000         (0)         3,549         167         3,716         (126)         3,590           901000         6,649         2,593         1,556         10,798         10,798           902000         (0)         57         147         8,720         (4,846)         4,078         4,078           903001         39,459         37         53,557         2,334         4,098         13,966         113,452         113,452           903002         (0)         1,618         832         (776)         1,674         1,674           905000         5,029         29,374         10,420         44,823         44,823           908000         60,212         83,474         643         6         27,479         17,814         171,814           909000         9,367         2,202         11,569         11,569         11,569           912000				7,653	14,248						
596000         (0)         2,573         455         3,027         (82)         2,945           597000         (0)         57         1,738         (5,812)         (4,016)         (60)         (4,076)           598000         (0)         3,549         167         3,716         (126)         3,599           901000         6,649         2,593         1,556         10,798         10,798           902000         (0)         57         147         8,720         (4,846)         4,078         4,078           903001         39,459         37         53,557         2,334         4,098         13,966         113,452         113,452           903002         (0)         1,618         832         (776)         1,674         1,674           905000         2         29,374         2,324         10,420         44,823         44,823           908000         60,212         83,474         643         6         27,479         17,1814         171,814           99000         9,367         2,202         11,569         11,569         11,569           912000         32,330         7,344         643         6         27,479         17,814						U					
597000         (0)         57         1,738         (5,812)         (4,016)         (60)         (4,076)           598000         (0)         3,549         167         3,716         (126)         3,590           901000         6,649         2,593         1,556         10,798         10,798           902000         (0)         57         147         8,720         (4,846)         4,078         4,078           903001         39,459         37         53,557         2,334         4,098         13,966         113,452         113,452           903002         (0)         1,618         832         (776)         1,674         1,674           905000         2         29,374         10,420         44,823         44,823           907000         5,029         29,374         643         6         27,479         171,814         171,814           909000         9,367         2,202         11,569         11,569         11,569         11,569           910000         17,230         48,833         2,583         12,579         81,225         81,225           912000         38,323         29,482         71         127,797         9,041         3,											
598000         (0)         3,549         167         3,716         (126)         3,590           901000         6,649         2,593         1,556         10,798         10,798           902000         (0)         57         147         8,720         (4,846)         4,078         4,078           903001         39,459         37         53,557         2,334         4,098         13,966         113,452         113,452           903002         (0)         1,618         832         (776)         1,674         1,674           905000         5,029         29,374         10,420         44,823         44,823           908000         60,212         83,474         643         6         27,479         171,814         171,814           910000         17,230         48,833         2,583         12,579         81,225         81,225           912000         32,330         7,344         6,519         46,192         46,192           928000         38,323         29,482         71         127,797         9,041         3,660         1,000,490         1,208,865         (128)         1,208,737           935000         8,086         1,971         10,056 <td></td> <td></td> <td></td> <td></td> <td>57</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>					57						
901000 6,649 2,593 1,556 10,798 10,798 902000 (0) 57 147 8,720 (4,846) 4,078 4,078 902001 39,459 37 53,557 2,334 4,098 13,966 113,452 113,452 903002 (0) 1,618 832 (776) 1,674 1,674 905000 263 263 263 263 263 263 263 907000 5,029 29,374 10,420 44,823 44,823 908000 60,212 83,474 643 6 27,479 171,814 171,814 909000 9,367 2,202 11,569 11,569 11,569 910000 17,230 48,833 2,583 12,579 81,225 81,225 912000 32,330 7,344 6,192 46,192 920000 38,323 29,482 71 127,797 9,041 3,660 1,000,490 1,208,865 (128) 1,208,737 928000 6 24,732 7,508 32,241 32,241 32,241 35,000 935000 1 2,000,000 10,0056					0,						
902000         (0)         57         147         8,720         (4,846)         4,078         4,078           903001         39,459         37         53,557         2,334         4,098         13,966         113,452         113,452           903002         (0)         1,618         832         (776)         1,674         1,674           905000         263         263         263         263           907000         5,029         29,374         643         6         27,479         171,814         171,814           909000         9,367         2,202         11,569         11,569         11,569           91000         17,230         48,833         2,583         12,579         81,225         81,225           912000         32,330         7,344         6         6,519         46,192         46,192           920000         38,323         29,482         71         127,797         9,041         3,600         1,000,490         1,208,865         (128)         1,208,737           928000         28,000         8,086         1,971         10,056         10,056					2,593		5,515			(.20)	
903002         (0)         1,618         832         (776)         1,674         1,674           905000         29,374         10,420         44,823         44,823           908000         60,212         83,474         643         6         27,479         171,814         171,814           909000         9,367         2,202         11,569         11,569         11,569           910000         17,230         48,833         2,583         12,579         81,225         81,225           912000         32,330         7,344         6,519         46,192         46,192           920000         38,323         29,482         71         127,797         9,041         3,660         1,000,490         1,208,665         (128)         1,208,737           928000         28,000         24,732         8,086         1,971         10,056         10,056	902000		(0)		57		8,720				
905000 263 263 263 263 263 263 907000 5,029 29,374 10,420 44,823 44,823 908000 60,212 83,474 643 6 27,479 171,814 171,814 171,814 909000 9,367 2,202 11,569 11,569 910000 17,230 48,833 2,583 12,579 81,225 81,225 912000 32,330 7,344 6,192 46,192 46,192 920000 38,323 29,482 71 127,797 9,041 3,660 1,000,490 1,208,865 (128) 1,208,737 928000 24,732 7,508 32,241 32,241 935000 8,086 1,971 10,056 10,056				37	53,557						
907000         5,029         29,374         10,420         44,823         44,823           908000         60,212         83,474         643         6         27,479         171,814         171,814           909000         9,367         2,202         11,569         11,569         11,569           910000         17,230         48,833         2,583         12,579         81,225         81,225           912000         32,330         7,344         6,519         46,192         46,192           92000         38,323         29,482         71         127,797         9,041         3,660         1,000,490         1,208,865         (128)         1,208,737           928000         28,000         24,732         7,508         32,241         32,241           935000         8,086         1,971         10,056         10,056			(0)			1,618	832				
908000         60,212         83,474         643         6         27,479         171,814         171,814           909000         9,367         2,202         11,569         11,569           910000         17,230         48,833         2,583         12,579         81,225         81,225           912000         32,330         7,344         6,519         46,192         46,192           920000         38,323         29,482         71         127,797         9,041         3,660         1,000,490         1,208,865         (128)         1,208,737           928000         24,732         7,508         32,241         32,241           935000         8,086         1,971         10,056         10,056			5.000		20.274						
909000         9,367         2,202         11,569         11,569           910000         17,230         48,833         2,583         12,579         81,225         81,225           912000         32,330         7,344         6,519         46,192         46,192           920000         38,323         29,482         71         127,797         9,041         3,660         1,000,490         1,208,865         (128)         1,208,737           928000         24,732         7,508         32,241         32,241           935000         8,086         1,971         10,056         10,056						640					
910000 17,230 48,833 2,583 12,579 81,225 81,225 912000 32,330 7,344 6,192 46,192 920000 38,323 29,482 71 127,797 9,041 3,660 1,000,490 1,208,865 (128) 1,208,737 928000 7,508 32,241 32,241 935000 8,086 1,971 10,056 10,056					00,4/4	043	ъ				
912000 32,330 7,344 6,519 46,192 46,192 920000 38,323 29,482 71 127,797 9,041 3,660 1,000,490 1,208,865 (128) 1,208,737 928000 7,508 32,241 32,241 32,241 935000 8,086 1,971 10,056 10,056					48.833	2.583					
92000 38,323 29,482 71 127,797 9,041 3,660 1,000,490 1,208,865 (128) 1,208,737 928000 7,508 32,241 32,241 935000 8,086 1,971 10,056 10,056						_,,					
928000     24,732     7,508     32,241     32,241       935000     8,086     1,971     10,056     10,056		38,323		71		9,041	3,660			(128)	
					24,732			7,508	32,241	. ,	32,241
Total 38,323 1,077,706 94,008 769,500 118,489 273,990 1,280,925 3,652,940 76,532 3,729,473		<u></u>									
	Total _	38,323	1,077,706	94,008	769,500	118,489	273,990	1,280,925	3,652,940	76,532	3,729,473

Notes:
(1) Includes only accounts included in the COS.
(2) Reference proforma adjustment AJ14K - Distribution Staffing Increase, AJ22A - Direct Incentive Compensation, AJ23 - Remove Securitized Storm Costs, and AJ30 - Remove AMS Costs.

#### **Direct Long Term Incentive Compensation**

Account (1)	Equity Ownership Plan	Long Term Incentive Plan	Restricted Stock Program	Total	Adjustment (2)	Total Adjusted Amount
108220	24			24		24
108230	-			-		~
163000	-			-		-
228100	9			9	(5)	4
228400				-		-
500000			16,594	16,594		16,594
514000	0			0		0
549000	-			-		-
560000			7,116	7,116		7,116
580000	1		58,255	58,256		58,256
581000	0			0		0
583000	0			0		0
584000	0			0		0
585000	0			0		0
586000	0			0		0
587000	0			0		0
588000	0.			0		0
590000	1			1		1
593000	1			1		1
594000	0			0		0
595000	0			0		0
596000	0			0		0
597000	0			0		0
598000	0			0		0
901000			47,882	47,882		47,882
902000	0			0		0
903001	0			0		0
903002	0			.0		0
920000		54,974	110,406	165,380	(57,601)	107,779
926000	70,241			70,241	(70,203)	39_
Total	70,281	54,974	240,253	365,508	(127,808)	237,700

<sup>(1)</sup> Includes only accounts included in the COS.
(2) Reference proforma adjustment AJ22A - Direct Incentive Compensation and AJ23 - Remove Securitized Storm Costs.

#### **Affiliate Long Term Incentive Compensation**

Account <sup>(1)</sup>	Equity Ownership Plan	Long Term Incentive Plan	Restricted Share Program	Restricted Stock Program	Total	Adjustment <sup>(2)</sup>	Total Adjusted Amount
163000	-				-		-
228100	-				_		366
500000				74,086	74,086		74,086
514000				328,871	328,871		328,871
517000				••	~		-
560000				74,224	74,224		74,224
580000				37,936	37,936		37,936
901000				1,260	1,260		1,260
920000		1,530,352	206,669	1,612,562	3,349,582	(1,791,589)	1,557,994
926000	252,687				252,687	(255,332)	(2,645)
Total	252,687	1,530,352	206,669	2,128,939	4,118,646	(2,046,920)	2,071,726

Notes:

(1) Includes only accounts included in the COS.

(2) Reference proforma adjustment AJ22B - Affiliate Incentive Compensation and AJ30 - Remove AMS Costs. .

Response of: Entergy Texas, Inc.

Prepared By: Lauren Hayes, Jessica

Little, Lynsi Oster

to the First Set of Data Requests

Sponsoring Witnesses: Jennifer A. Raeder,

Allison P. Lofton

of Requesting Party: Office of Public Utility

Counsel

Beginning Sequence No. LR1 Ending Sequence No. LR3

Question No.: OPUC 1-10

Part No.:

Addendum:

#### Question:

Please refer to Schedule G-1.6, sponsored by Ms. Jennifer A Raeder. With respect to short-term incentive compensation awarded during the test year, please provide the following information:

- Date of awards; a.
- b. Incentive compensation awarded by employee and plan identification;
- C. Payroll base on which incentive pay was computed by employee;
- d. Target percentages for incentive pay by employee or employee position. If provided by employee position, include the position with each employee's information;
- List of each performance measure on which incentive pay can be e. awarded and the weight of such performance measure in the final award computation for the test year; and
- f. Detailed computation of incentive pay adjustment included in the filing by employee with explanation of how it complies with prior Commission decisions.
- Please confirm or deny that incentive awards were based on g. percentages that were greater than 100% of target rates by position.

#### Response:

Information included in the response contains highly sensitive protected ("highly sensitive") materials. Specifically, the responsive materials are protected pursuant to Texas Government Code Sections 552.101 and/or 552.110. Highly sensitive materials will be provided pursuant to the terms of the Protective Order in this docket.

Question No.: OPUC 1-10

- a.-e. Please see the highly sensitive attachment (TP-53719-00OPC001-X010\_HSPM\_A-E). Highly sensitive materials have been included on the secure ShareFile site provided to the parties that have executed protective order certifications in this proceeding.
- f. Entergy Texas, Inc. ("ETI") does not record incentive compensation amounts by employee in its accounting system and, therefore, cannot provide the adjustment by employee as requested.

As discussed on pages 28-29 (Q44) of the Direct Testimony of Jennifer A. Raeder, ETI has removed Test Year costs associated with incentive compensation awards to Entergy employees based on the achievement of financial metrics. This is consistent with the methodology utilized by the Commission in ETI's last fully litigated base-rate case, Docket No. 39896. Exhibit JAR-2 to Dr. Raeder's testimony shows the annual incentive payouts based on performance in the Test Year by dollars and percent allocations.

ETI has not removed any additional annual incentive compensation expense based on the incorporation of a financially based funding metric in the formula used to determine the annual incentive compensation pool. Please see pages 29-34 (Q45-Q50) of Dr. Raeder's testimony for a discussion of, including ETI's position on, the Commission's incentive compensation precedent.

For additional discussion of and supporting calculations for the incentive compensation pay adjustments made by ETI in its application, please refer to: (1) the Direct Testimony of Allison P. Lofton at page 22 (Q45), and page 23 (Q46); and (2) AJ22A and AJ22B in the Schedule P workpapers, Vol. 2- Adjustments.

g. Please refer to ETI's response to OPUC 1-10(a)-(e) for actual employee awards. Employees in the team share incentive plans (TSIP, TSPB) may receive awards that are above or below their incentive target based on performance on operational goals. Employees in other incentive plans (e.g., EXIP, SMIP, OSIP, EAIP) may receive awards that are above or below their incentive target based on factors like the achievement of business unit goals, company performance, and individual performance.

# Native Files (Highly Sensitive) provided on CD

Response of: Entergy Texas, Inc. to the Fifth Set of Data Requests

of Requesting Party: Office of Public Utility

Counsel

Prepared By: Lauren Hayes, Lynsi Oster Sponsoring Witness: Jennifer A. Raeder Beginning Sequence No. EV1548

Ending Sequence No. EV1548

Ouestion No.: OPUC 5-4

Part No.:

Addendum:

#### Question:

Please refer to the Direct Testimony of Mr. Jennifer Raeder, page 11. Please confirm or deny that the Entergy Achievement Multiplier ("EAM") for the 2022 annual incentive compensation payout was 125%. If deny, provide the EAM that was used to determine incentive compensation for each of the annual incentive plans for which the EAM is applicable.

#### Response:

Confirm. For Entergy's funded incentive plans (EAIP, SMIP, OSIP, EXIP), the Entergy Achievement Multiplier ("EAM") of 125% was used to determine the 2021 annual incentive compensation funding pool for incentives paid in 2022. Please see the publicly available Entergy's Notice of 2022 Annual Meeting of Shareholders and Proxy Statement on page 7 for further details on the 2021 EAM.

Please refer to the Direct Testimony of Jennifer A. Raeder, page 7 (Q17), and Exhibit JAR-1 for descriptions of the Company's annual incentive plans.

#### PROXYSUMMARY

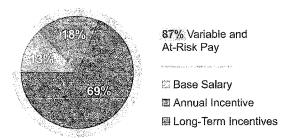
#### How Our Compensation Programs Support Our Business Strategy

Entergy's executive compensation programs are based on a philosophy of pay for performance aimed at achieving the Company's strategy and business objectives. We believe our executive pay programs:

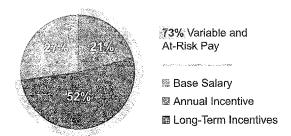
- Motivate our management team to drive strong financial and operational results by linking pay to performance.
- Attract and retain a highly experienced, diverse, and successful management team.
- Incentivize and reward the achievement of results that are deemed by the Personnel Committee to be consistent with the overall goals and strategic direction that the Board has approved for the Company.
- Create sustainable value for the benefit of all of our stakeholders, including our customers, employees, communities, and owners.
- Align the interests of our executives and our investors in our long-term business strategy by directly tying the value of equity-based awards to our stock price performance and TSR.

The design of our short and long-term incentive plans is based on this pay for performance philosophy. We target total direct compensation for our executive officers at market median and place a substantial portion of that compensation "at risk," subject to achieving both short-term and long-term performance goals. The illustrations below show the compensation mix for our Chief Executive Officer and the average compensation mix for the other Named Executive Officers.

#### Compensation Mix for Our Chief Executive Officer



#### Average Compensation Mix for Other NEOs



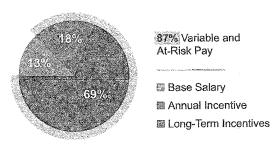
#### 2021 Incentive Compensation Enhancements

- ✓ Short-Term Incentive Awards ESG Metrics. To demonstrate Entergy's strong commitment to its ESG goals and link executive compensation more directly to the achievement of those objectives, the Personnel Committee decided that 40% of the Entergy Achievement Multiplier (EAM), the performance metric used to determine the funding available for our short-term incentive awards, would be determined on the basis of progress achieved in the following areas, each of which would be weighted equally: Safety; Diversity, Inclusion and Belonging; Environmental Stewardship; and Customer Net Promoter Score, or NPS.
- ✓ Long-Term Performance Unit Program (PUP). To emphasize the importance of strong credit for the long-term health of our business, we replaced the EPS measure previously used to determine awards under the PUP with a credit measure our adjusted FFO/Debt Ratio -- for the 2021 2023 performance period. TSR will continue to be used as the other performance measure for the 2021 2023 LTIP performance period, with TSR weighted 80% and the credit measure weighted 20%.

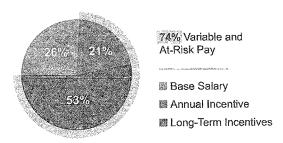
#### 2020 Named Executive Officer Pay Mix

Entergy's executive compensation programs are based on a philosophy of pay for performance that is embodied in the design of our annual and long-term incentive plans. We target TDC for our executive officers at market median and place a substantial portion of that compensation "at risk," subject to achieving both short-term and long-term performance goals. The illustrations below show the compensation mix for our Chief Executive Officer and the average compensation mix for other NEOs TDC in 2020 and illustrates the degree to which their compensation is variable based on performance or otherwise "at risk."

#### Compensation Mix for Our Chief Executive Officer



#### Average Compensation Mix for Other NEOs



#### 2020 Incentive Compensation Outcomes

#### **Annual Incentive Program**

The Personnel Committee determined that the 2020 Entergy Achievement Multiplier ("EAM"), which is the performance metric used to determine the maximum funding available for annual incentive awards, would be based on two equally weighted performance metrics: Entergy Tax Adjusted Earnings Per Share or ETR Tax Adjusted EPS and Entergy Adjusted Operating Cash Flow, or ETR Adjusted OCF, subject to adjustment for certain pre-determined exclusions.

The 2020 annual incentive award targets and results determined by the Personnel Committee were:

Annual Incentive Program Performance Goals	2020 Targets	2020 Results
ETR Tax Adjusted EPS (\$)	5.60	6.90
ETR Adjusted OCF (\$ billions)	3.450	3.127
EAM as a percentage of target	100%	120%

#### Long-Term Performance Incentive Program

In January 2018, the Personnel Committee chose relative total shareholder return ("TSR") and Cumulative Adjusted Utility, Parent & Other earnings per share ("UP&O EPS"), each weighted equally, as the performance measures for the 2018 - 2020 LTIP performance period.

The targets and results for the 2018 – 2020 LTIP performance period were:

Long-Term Performance Incentive Program Results	2018 – 2020 LTIP Target	2018 – 2020 LTIP Result
Relative TSR	Median	2 <sup>nd</sup> Quartile
Cumulative Adjusted UP&O EPS (\$)	15.20	15.25
Payout (as a percentage of target)	100%	126%

#### EXECUTIVE OFFICER COMPENSATION.

#### **Annual Incentive Awards**

 Annual incentive awards are tied to our financial and operational performance through the Entergy Achievement Multiplier ("EAM"), which is the performance metric used to determine the maximum funding available for awards under the plan. The 2019 EAM was determined based on two equally weighted performance metrics: (i) ETR Tax Adjusted EPS; and (ii) ETR Adjusted OCF. Below are the 2019 targets and results determined by the Personnel Committee:

Annual Incentive Plan	2019 Targets	2019 Results
ETR Tax Adjusted EPS	\$5.30	\$6.53
ETR Adjusted OCF (\$ billions)	\$3.100	\$2.966
EAM	100%	139%
Average NEO Payout (as a percentage of target)		136%

#### Long-Term Performance Unit Program

For the long-term performance units, Entergy's TSR in relation to the TSR of the companies included in the Philadelphia Utility Index was established as the performance measure for the 2017 – 2019 performance period. In January 2020, the Personnel Committee certified the following results:

Long-Term Performance Unit Program	2017- 2019 LTIP Target	2017- 2019 LTIP Result
Relative TSR	Median	1 <sup>st</sup> Quartile
Payout (as a percentage of target)	100%	200%

#### Alignment of Pay and Performance

The figure below compares for each of the past three years, (i) Mr. Denault's compensation as reported in the Summary Compensation Table ("SCT Compensation"), which reflects the accounting value of long-term incentives at grant date and not the value actually received from these grants or their potential future value; and (ii) his Realized Pay, which is the amount he actually received in the applicable year. The chart also illustrates how our TSR (consisting of stock price appreciation/depreciation and dividends paid during the period) has compared to the TSR of the companies in the Philadelphia Utility Index over the three-year period presented. We believe this comparison illustrates the important role that "at risk" performance-based compensation plays in linking the value of compensation actually received by our Chief Executive Officer to the various performance measures used by our programs and to the Company's TSR.

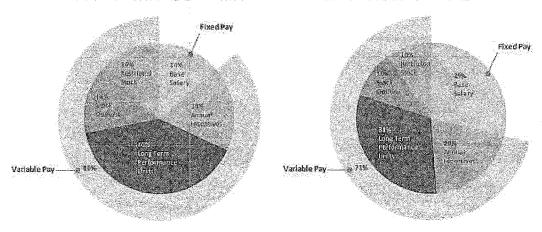


#### "At Risk" Compensation

Our total direct compensation ("TDC") consists of base salary, annual cash incentive and long-term compensation. We target TDC for our executive officers at market median and place a significant portion of that compensation "at risk" subject to achieving both short-term and long-term performance goals. Approximately 86% of the annual target TDC of our Chief Executive Officer and, on average, approximately 71% of the annual target TDC of our other Named Executive Officers (in each case excluding non-qualified supplemental retirement income and all other compensation reported in the summary compensation table) is equity or performance-based compensation. Only the base salary portion of annual target TDC is fixed.

FY 2018 CEO Target TDC Mix

FY 2018 Other NEOs Target TDC Mix



#### 2018 Incentive Pay Outcomes

We believe the 2018 incentive pay outcomes for our Named Executive Officers demonstrated the application of our pay for performance philosophy.

#### **Annual Incentive Plan**

Awards under our Executive Annual Incentive Plan, or Annual Incentive Plan, are tied to our financial and operational performance through the Entergy Achievement Multiplier ("EAM"), which is the performance metric used to determine the maximum funding available for awards under the plan. The 2018 EAM was determined based in equal part on our success in achieving our consolidated operational earnings per share ("EPS") and operational operating cash flow ("OCF") goals set at the beginning of the year. These goals were approved by the Personnel Committee based on the Company's financial plan and the Board's overall goals for the Company and were consistent with the Company's published earnings guidance.

2018 Annual Incentive Plan Payout. For 2018, the Personnel Committee, based on the recommendation of the Finance Committee, determined that management exceeded its consolidated operational EPS goal of \$6.55 per share by \$2.08 per share, but fell short of its consolidated operational OCF goal of \$3.000 billion by approximately \$180 million. Based on the targets and ranges previously established by the Personnel Committee, these results resulted in a calculated EAM of 134%.

After considering individual performance, including not only the role played by each of the Named Executive Officers in advancing the Company's strategies and delivering the strong financial results achieved in 2018, but also each such individual's degree of



2019 Proxy Statement

Response of: Entergy Texas, Inc. to the Second Set of Data Requests

of Requesting Party: CITIES

Prepared By: Jessica B. Little

Sponsoring Witness: Allison P. Lofton Beginning Sequence No. EV1432

Ending Sequence No. EV1432

Question No.: CITIES 2-18

Part No.:

Addendum:

#### Question:

Retirement plans: Please provide the amounts included in pro forma operating expenses for each retirement plan and post-retirement benefits.

#### Response:

The Company does not record operating expenses for each retirement and post-retirement benefits plan separately in its accounting system. However, the total adjusted expenses for retirement and post-retirement benefits are listed below and are included in the amounts for expense accounts 926000 and 926NS1. They are reflected in Total Operating Expenses on Schedule P in the "Total Company Adjusted" column on page 1 line 9.

Qualified Pension	\$7,940,371
Non-qualified Pension	\$1,329,421
Post-Retirement Benefits	\$558,166

Response of: Entergy Texas, Inc.

Prepared By: Jessica B. Little, Lori

Toncrey

to the First Set of Data Requests

Sponsoring Witness: Allison P. Lofton

of Requesting Party: Office of Public Utility

Beginning Sequence No. LR566

Counsel

Ending Sequence No. LR567

Question No.: OPUC 1-18

Part No.:

Addendum:

#### Question:

Please refer to the Direct Testimony of Ms. Lofton, page 13. Please provide a listing of all non-qualified pension plans and the associated expense that was included in the requested test year cost of service. Also, please provide a copy of the most recent actuarial reports associated with each of these non-qualified pension plans.

#### Response:

Information included in the response contains protected ("confidential") materials. Specifically, the responsive materials are protected pursuant to Texas Government Code Sections 552.101 and/or 552.110. Confidential materials will be provided pursuant to the terms of the Protective Order in this docket.

The following is a description of the non-qualified pension/supplemental retirement plans that ETI participates in:

Pension Equalization Plan - a non-qualified pension restoration plan for a select group of management or highly compensated employees who participate in the Entergy Retirement Plan.

Cash Balance Equalization Plan – a non-qualified restoration plan for a select group of management or highly compensated employees who participate in the Cash Balance Plan.

System Executive Retirement Plan – a non-qualified supplemental retirement plan for individuals who became executive officers before July 1, 2014.

See below for the non-qualified pension plan expenses included in the Company's request. There were no capitalized amounts included.

FERC Account	ETI Direct	Allocated to ETI
926000 - Employee Pension & Benefits	(\$18,020)	\$87,241
926NS1 - ASC 715 NSC - Emp Pens & Ben	\$543,940	\$716,260

Please see the confidential attachment (TP-53719-00OPC001-X018 CONF) for the 2021 Non-Qualified Valuation Report.

Response of: Entergy Texas, Inc. to the First Set of Data Requests

of Requesting Party: Office of Public Utility

Counsel

Prepared By: Jessica Little, Lori Toncrey Sponsoring Witness: Allison P. Lofton Beginning Sequence No. LR232

Ending Sequence No. LR233

Question No.: OPUC 1-16

Part No.:

Addendum:

#### Question:

Please refer to the Direct Testimony of Ms. Lofton, pages 20-21. Please provide copies of the most recent actuarial reports concerning pension, OPEBs, and non-qualified pension plans.

#### Response:

Information included in the response contains protected ("confidential") materials. Specifically, the responsive materials are protected pursuant to Texas Government Code Sections 552.101 and/or 552.110. Confidential materials will be provided pursuant to the terms of the Protective Order in this docket.

Please see the confidential attachments (TP-53719-00OPC001-X016-001 CONF through TP-53719-00OPC001-X016-004 CONF) for the 2021 Qualified Pension plan valuations for the plans in which Entergy Texas, Inc. ("ETI") participates redacted to provide only information specific to ETI.

The 2021 OPEB Valuation Report was provided in Schedule G-2.2.

Please see the confidential attachment (TP-53719-00OPC001-X016-005 CONF) for the 2021 Non-Qualified Valuation Report.

This page contains

**Confidential Material** 

Response of: Entergy Texas, Inc.

to the First Set of Data Requests

of Requesting Party: Office of Public Utility Counsel

Prepared By: David C. Batten

Sponsoring Witness: David C. Batten

Beginning Sequence No. LR231 Ending Sequence No. LR231

Question No.: OPUC 1-15

Part No.:

Addendum:

#### Question:

Please refer to the Direct Testimony of Mr. David C. Batten, page 4. Please confirm or deny that the requested reserve for pension and Other Post-Employment Benefits ("OPEB") expense includes non-qualified pension expense. If confirm, provide a detailed explanation of how the request complies with recent Commission decisions concerning the regulatory treatment of non-qualified pension expense. Also, please provide the detailed computation of the requested reserve by each type of qualified pension expense, non-qualified pension expense and OPEB expense.

#### Response:

Confirm. Entergy Texas, Inc.'s ("ETI") reserve for pension and other post-employment benefits ("OPEB") expenses excludes the non-qualified supplemental benefit plan expense, consistent with the Commission's final order issued in Docket No. 39896. All other types of non-qualified pension expense are included in the reserve for pension and OPEB. Please refer to pages 35-36 of the Direct Testimony of Jennifer A. Raeder for an explanation of the different types of Non-Tax-Qualified retirement benefits plans offered by ETI.

Please see the attachment (TP-53719-00OPC001-X015) for the computation of the reserve for each expense type.

А	В	ici D i	j F I	G H	<u> </u>	<u> </u>	<u>C. L </u>
Ente	rgy Texas Pension & OPEB - Over/(Und	er)		grander and the second second second second second second	the contract management of the contract manageme	Salah managan ing at managan pagamana managan salah dari	Control of the Contro
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i distribution commente	Cost Type	TY 2019	2020 Actuals	2020 Deferral	2021 Actuals	2021 Deferral	Deferral
Service Season Labor	Qual Pension Service Cost Loader	5,199,816	5,779,069	579,254	7,337,254	2,137,438	2,716,692
dispersion access	Qual Pens Non-Service Cost Loader	1,262,007	3,179,230	1,917,223	1,878,425	616,418	2,533,640
	Settlement Expense		2,089,759	2,089,759	10,150,435	10,150,435	12,240,194
Who are served to	Total Pension - Qualified	6,461,823	11,048,058	4,586,235	19,366,114	12,904,291	17,490,526
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	Non Qual Pension-Service Cost	24.441	38,548	14,106	69,221	44,780	58,886
and the state of the state of	Non Qual Pension Non-Service Cost	952,685	811,628	(141,057)	1,260,200	307,514	166,458
		977,127	850.176	(126,951)	1,329,421	352,294	225,344
empresenting on the	Total Pension - Hon-Qualified				ediente en en la company de La		A CONTRACTOR OF THE CONTRACTOR
		824,451	999,944	175.494	1.236.997	412,546	588,039
	OPEB Service Cost Loader	(3,599,253)	(4.454,357)	(855,104)	(6,435,270)	(2,836,017)	(3,691,12)
drameter .m.	OPEB Non-Service Cost Loader		(3,454,413)		(5,198,273)	(2,423,471)	(3,103,081
de en	Total OPEB	(2,774,803)	(2,43,4741)	101 310 751		in annual and the second of	magazini (A. paresi in albuministerne p. 1775 pro 1, maj 1, 1844 pro 1, 1964). Na
		25553	8,443,821	3,779,674	15,497,261	10,833,114	14,612,788
· · · · · · · · · · · · · · · · · · ·	Total	4,664,147	DATAGUEA	378.2.3705 1			will the
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Response of: Entergy Texas, Inc.

to the Eighth Set of Data Requests

of Requesting Party: Office of Public Utility

Counsel

Prepared By: Jessica B. Little

Sponsoring Witness: Allison P. Lofton

Beginning Sequence No. PI1970 Ending Sequence No. PI1971

Question No.: OPUC 8-20

Part No.:

Addendum:

#### Ouestion:

Please refer to workpapers supporting the Adjustment AJ28 Prepaid Pension. Please provide the underlying support for the calculation of the \$17,190,000 in pension costs included on this workpaper, with reference to any other supporting documents included in this rate filing package. Please confirm or deny that this calculation is a per book amount. If deny, provide a detailed explanation of any adjustments made per book.

#### Response:

Information included in the response contains highly sensitive protected ("highly sensitive") materials. Specifically, the responsive materials are protected pursuant to Texas Government Code Sections 552.101 and/or 552.110. Highly sensitive materials will be provided pursuant to the terms of the Protective Order in this docket.

Denied. The amount of \$17,190,000 is a projected amount for years 2022 – 2026 provided by AON, the Company's actuary.

Please see the highly sensitive attachment (TP-53719-00OPC008 X020 HSPM). Highly sensitive materials have been included on the secure ShareFile site provided to the parties that have executed protective order certifications in this proceeding.

# Native Files (Highly Sensitive) provided on CD

Response of: Entergy Texas, Inc.

to the Fourth Set of Data Requests

Prepared By: Brad Fleming

Sponsoring Witnesses: Gregory S. Wilson,

Allison P. Lofton

of Requesting Party: Office of Public Utility

Counsel

Beginning Sequence No. LS1 Ending Sequence No. LS1

Question No.: OPUC 4-6

Part No.:

Addendum:

#### Question:

Please refer to ETI's Response to OPUC RFI No. 1-3. Please provide an explanation as to why Mr. Gregory Wilson's analysis continues to include \$15.8 million in expenses related to Hurricane Laura along with a brief description of the expenses. Please also confirm or deny that the Company intends to securitize these expenses.

#### Response:

The \$15.8 million referenced in OPUC 1-3 are the expenses associated with the Company's storm restoration activities for Hurricane Laura that were not included in the amount authorized for securitization in Docket No. 51997 either as a result of the settlement agreement in Docket No. 51997 or because the final invoices were processed subsequent to the amounts included for approval in Docket No. 51997. Accordingly, those amounts are properly included in the storm reserve account 228100 balance as of December 31, 2021. The Company does not currently intend to seek securitization of that amount because it is below the \$100 million threshold required for securitization under PURA § 36.403(j).

Response of: Entergy Texas, Inc. to the Fourth Set of Data Requests of Requesting Party: Commission Staff

Prepared By: Counsel, Gregory S. Wilson Sponsoring Witness: Gregory S. Wilson Beginning Sequence No. EV1505 Ending Sequence No. EV1540

Ouestion No.: STAFF 4-2

Part No.:

Addendum:

#### Ouestion:

Mr. Wilson mentioned in his testimony (Page 4 of 16, Line 27-30) the following: "The Commission last approved ETI's storm cost accrual in Docket 41791, consisting of \$4.972 million to provide for average annual expected storm losses plus an annual accrual of \$3.570 million for 20 years to restore the reserve from its deficit. It also set the target balance at \$15,512,000." Please provide a copy of final order or settlement documents or other documents showing approval of these numbers.

#### Response:

Please see the Final Order in Docket No. 41791, Interchange Item No. 510, at Finding of Fact Nos. 19 and 42. Specifically, Finding of Fact No. 19 provides that "The Signatories agreed to the levels of storm cost accruals included in the application." Finding of Fact No. 42 provides that "The level of annual storm cost accrual stated in [Entergy Texas Inc.'s ("ETI")] application is reasonable." See also the Stipulation and Settlement Agreement, Interchange Item No. 499, at page 3 ("Storm Reserve. Accruals. The Signatories stipulate to the levels of storm cost accruals included in the Company's application."); Supplemental Testimony of William B. Abbott, Interchange Item No. 497, at page 5 ("A storm cost accrual amount as requested by ETI in its application."); and Testimony in Support of Unanimous Stipulation of Michael Considine, Interchange Item No. 500, at page 6 of 8 ("Agreed amounts for storm reserve accruals and decommissioning expense.").

The storm cost accruals included in the application were described in Gregory S. Wilson's Direct Testimony in Docket No. 41791, which is provided as attachment (TP-53719-00PUS004-X002). Specifically, Mr. Wilson stated, at page 5:

#### PLEASE SUMMARIZE YOUR RECOMMENDATIONS. Q7.

As shown on Exhibit GSW-2, I proposed an annual accrual of A. \$8,540,000 and a new target property insurance reserve of \$15,512,000. The accrual is composed of two elements. The first is \$4,972,000 to provide for average annual expected losses from all storms that do not exceed \$100 million. As I explain subsequently, the \$4.972 million annual accrual is calculated using a Monte Carlo simulation run on the loss history of the Company. The second is

\$3,570,000 accrued annually for twenty years to achieve the target reserve of \$15,512,000 from the current reserve level of negative \$55.9 million.

## **WORKPAPERS**

## PROVIDED ELECTRONICALLY

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The following files are not convertible:

Cannady Non-Confidential Schedules.xlsx Cannady Non-Confidential

Workpapers.xlsx

Cannady Workpapers-Storm Expense.xlsx

Please see the ZIP file for this Filing on the PUC Interchange in order to access these files.

Contact centralrecords@puc.texas.gov if you have any questions.