

June 22, 2017

Daniel P. Wolf  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7<sup>th</sup> Place East, Suite 350  
St. Paul, MN 55101

**RE: Northern States Power Company D/B/A Xcel Energy's Annual Report on the Operation and Performance of Its 2016 Incentive Compensation Plan Pursuant to MPUC Orders After Reconsideration**

Docket Nos. E002/GR-92-1185; G002/GR-92-1186; and E,G002/M-17-429

Dear Mr. Wolf:

On May 26, 2017, Northern States Power Company D/B/A Xcel Energy (Xcel Energy or the Company) filed its annual incentive compensation compliance report for the year 2016 pursuant to the Minnesota Public Utilities Commission's (Commission) *Order After Reconsideration* dated January 14, 1994 in Docket No. E002/GR-92-1185 and dated December 30, 1993 in Docket No. G002/GR-92-1186. The Commission's Ordering paragraphs 2 and 3 relate to Xcel Energy's electric and gas utilities' incentive compensation. Ordering paragraph 3 requires that:

The Company shall file a report on or before April 1, 1995<sup>1</sup> and annually thereafter evaluating the operation and performance of its incentive compensation plan. The report shall include, but shall not necessarily be limited to, an accounting of all amounts paid under the plan, an accounting of all amounts recorded as earned but not paid, and an evaluation of the plan's success in meeting its stated goals, including controlling overall compensation costs.

Ordering paragraph 2 requires that "The Company shall record for future refund all incentive compensation payments earned under the terms of the plan and recoverable in rates under this Order but not paid." The Commission noted that if the Company included such costs in rates

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<sup>1</sup> The Commission approved a later filing date in its March 27, 2002 Order. The Order required "that the incentive compensation report will be due on May 31, 2002, and annually thereafter." Xcel Energy requested a later filing date since it changed the date that incentive compensation payments are made from February 1 to March 15.

but later did not make incentive payments, such circumstances would be seen “as an inappropriate transfer of risk from shareholders to ratepayers and as inconsistent with the test year concept on which rates are based.”<sup>2</sup>

In its filing, Xcel Energy explained that, based on performance for the year 2016, the amount of incentive compensation paid in 2017 was more than the amount included in base rates as identified on Attachment C to Xcel Energy’s Compliance Report. The Minnesota Department of Commerce, Division of Energy Resources (Department) reviewed documents from the appropriate rate cases, and verified that the incentive compensation included in current rates for the electric utility is \$19,237,706 and for the gas utility is \$927,885. Thus, the Department agrees that Xcel Energy does not have unpaid earned incentive compensation that exceeds the amount recoverable in base rates.

In its filing, the Company also provided an evaluation of its incentive plan. According to the Company, they continue to make improvements to the goal-setting process to strike the right balance between setting goals (Key Performance Indicators [KPI]) that challenge their employees, while not setting goals so difficult as to serve as a disincentive.

As explained in its filing, the Company believes that its compensation philosophy and continuing commitment to its Incentive Compensation Plan have positively impacted the following important parts of their business:

- Their ability to attract, retain and motivate valued employees. The incentive compensation component is part of the employee’s total compensation and is considered when deciding on employment either as a new recruit or in evaluating other employment opportunities.
- Lowers the cost of their overall compensation by providing an important control that links total compensation to business results.
- Incentivizes strong employee performance and performance improvements, as employees strive to earn incentive pay by delivering appropriate levels of customer service, reliability, and safety results.

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<sup>2</sup> See page 7 of the *Order After Reconsideration* dated January 14, 1994 in Docket No. E002/GR-92-1185 and dated December 30, 1993 in Docket No. G002/GR-92-1186.

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The Department recommends that the Commission accept the Company's Annual Report as being compliant with the Commission's Order. In future annual reports, the Department will continue to review the results of the Incentive Compensation Plan and to evaluate the plan and the KPIs utilized.

The Department is available to answer any questions the Commission may have.

Sincerely,

/s/ DALE V. LUSTI  
Financial Analyst

DVL/ja

## **CERTIFICATE OF SERVICE**

I, Sharon Ferguson, hereby certify that I have this day, served copies of the following document on the attached list of persons by electronic filing, certified mail, e-mail, or by depositing a true and correct copy thereof properly enveloped with postage paid in the United States Mail at St. Paul, Minnesota.

**Minnesota Department of Commerce  
Comments**

**Docket No. E002/GR-92-1185,; G002/GR-92-1186; and E,G002/M-17-429**

**Dated this 22<sup>nd</sup> day of June 2017**

**/s/Sharon Ferguson**

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