

**The Empire District Gas Company**  
Test Year Ending December 31, 2020  
GR-2021-0320  
Schedule 14 - Composite Tax Rate

Line No.	Federal					State					Combined Effective Rate
	PreTax	State	PreTax less State	Statutory Rate	Effective Rate	PreTax	Federal*	PreTax less Fed	Statutory Rate	Effective Rate	
1	100.0000%	3.5114%	96.4886%	21.0000%	20.2626%	100.0000%	10.1313%	89.8687%	4.0000%	3.5947%	23.8574%
2	100.0000%	3.5947%	96.4053%	21.0000%	20.2451%	100.0000%	10.1226%	89.8774%	4.0000%	3.5951%	23.8402%
3	100.0000%	3.5951%	96.4049%	21.0000%	20.2450%	100.0000%	10.1225%	89.8775%	4.0000%	3.5951%	23.8401%
4	100.0000%	3.5951%	96.4049%	21.0000%	20.2450%	100.0000%	10.1225%	89.8775%	4.0000%	3.5951%	23.8401%
5	100.0000%	3.5951%	96.4049%	21.0000%	20.2450%	100.0000%	10.1225%	89.8775%	4.0000%	3.5951%	23.8401%

\* State allows deduction of 50% of Federal

**Source:** Federal: 26 U.S. Code §11 Amount of Tax State: Mo. Rev. Stat. § 143.071 rates

**Purpose:** To determine the effective tax rates.