

The Empire District Gas Company
Test Year Ending December 31, 2020
GR-2021-0320
WP 6.5 - Taxes Other Than Income Taxes

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Merit Increase (f)	EXP ADJ 9 Payroll Tax (g)	EXP ADJ 14 Annualized Property & Property (h)	EXP ADJ 15 Franchise Fee Costs (i)	Total Missouri Pro Forma Adjustments (j) = (f) thru (i)	Total Missouri Pro Forma (k) = (e) + (j)
PAYROLL TAXES											
1	408	408000	Payroll Taxes Contra Account	GL 12-2020	\$ (4,578)	\$ -	\$ (569)	\$ -	\$ -	\$ (569)	\$ (5,147)
2	408	408143	Federal Insurance Contribution Act		263,104	-	32,684	-	-	32,684	295,788
3	408	408531	Federal Unemployment		1,857	-	231	-	-	231	2,087
4	408	408532	State Unemployment		8,365	-	1,039	-	-	1,039	9,404
5			<u>Total Payroll Taxes:</u>		268,747	-	33,385	-	-	33,385	302,132
PROPERTY TAXES											
6	408	408610	Property Taxes-Electric/Gas	GL 12-2020	1,521,292	-	-	(29,263)	-	(29,263)	1,492,029
7			<u>Total Property Taxes:</u>		1,521,292	-	-	(29,263)	-	(29,263)	1,492,029
OTHER TAXES											
8	408	408930	Prov-City Tax Or Fee-Elect/Gas		1,379,048	-	-	-	(1,379,048)	(1,379,048)	-
9			<u>Total Other Taxes:</u>		1,379,048	-	-	-	(1,379,048)	(1,379,048)	-
10			Total Taxes Other Than Income Taxes:	Schedule 6	\$ 3,169,088	\$ -	\$ 33,385	\$ (29,263)	\$ (1,379,048)	\$ (1,374,926)	\$ 1,794,161
					Check		-	-	-		

Source: See reference column (d).

Purpose: To present the taxes other than income tax accounts and amounts for the test year.