

**The Empire District Electric Company**

Test Year Ending September 30, 2020

ER-2021-0312

## Schedule 13 - Gross Revenue Conversion Factor - Update

Line No.	Description (a)	Rate (b)	Factor (c)
1	Effective State Income Tax	3.60%	3.60%
2	Federal Taxable Income		96.40%
3	Effective Federal Income Tax	20.25%	20.25%
4	Operating Income		76.16%
5	Gross Revenue Conversion Factor		1.3130

**Source:** The effective federal and state income tax rates were obtained from Schedule 14 Composite Tax Rate.

**Purpose:** The effective tax rates were used to determine the gross revenue conversion factor.