

The Empire District Electric Company
Test Year Ending September 30, 2020
ER-2021-0312
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)	Missouri Allocation Factor (f)	Total Missouri Test Year Ending Balance (g) = (e) x (f)	EXP ADJ 16 Annualized Payroll & Taxes (h)	EXP ADJ 18 GFR Reallocation (i)	EXP ADJ 22 Annualized Non-Wind Property Tax (j)	EXP ADJ 23 Franchise Fee Costs (k)	EXP ADJ 25 Wind Expense Non-FAC (l)	Total Missouri Pro Forma Adjustments (m) = (h) thru (l)	Total Missouri Pro Forma Balance (n) = (g) + (m)
PAYROLL TAXES														
1	408	408000	Payroll Taxes Contra Account	TB 09-2020	\$ (28,969)	86.11%	\$ (24,945)	\$ (7,652)	\$ (457)	\$ -	\$ -	\$ -	\$ (8,110)	\$ (33,055)
2	408	408141	Federal Insurance Contribution Act		2,208,467	86.11%	1,901,708	583,377	34,870	-	-	-	618,248	2,519,955
3	408	408144	Payroll Taxes - Iatan		189,125	86.11%	162,855	-	2,986	-	-	-	2,986	165,841
4	408	408511	Federal Unemployment		13,993	86.11%	12,050	3,696	221	-	-	-	3,917	15,967
5	408	408512	State Unemployment		69,147	86.11%	59,542	18,265	1,092	-	-	-	19,357	78,899
6			<u>Total Payroll Taxes:</u>		<u>2,451,762</u>		<u>2,111,209</u>	<u>597,687</u>	<u>38,712</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>636,398</u>	<u>2,747,608</u>
PROPERTY TAXES														
7	408	408610	Property Taxes-Electric/Gas	TB 09-2020	27,305,826	86.06%	23,499,232	-	335,549	2,666,316	-	4,589,411	7,591,276	31,090,508
8			<u>Total Property Taxes:</u>		<u>27,305,826</u>		<u>23,499,232</u>	<u>-</u>	<u>335,549</u>	<u>2,666,316</u>	<u>-</u>	<u>4,589,411</u>	<u>7,591,276</u>	<u>31,090,508</u>
OTHER TAXES														
9	408	408910	Prov-Ecorp Franchise Tx-Ele/Ga	TB 09-2020	26,358	Direct Assigned	-	-	-	-	-	-	-	-
10	408	408930	Prov-City Tax Or Fee-Elect/Gas		10,000,074	Direct Assigned	9,148,128	-	-	-	(9,148,128)	-	(9,148,128)	-
11			<u>Total Other Taxes:</u>		<u>10,026,432</u>		<u>9,148,128</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,148,128)</u>	<u>-</u>	<u>(9,148,128)</u>	<u>-</u>
12			<u>Total Taxes Other Than Income Taxes:</u>	Schedule 6	<u>\$ 39,784,021</u>		<u>\$ 34,758,569</u>	<u>\$ 597,687</u>	<u>\$ 374,261</u>	<u>\$ 2,666,316</u>	<u>\$ (9,148,128)</u>	<u>\$ 4,589,411</u>	<u>\$ (920,454)</u>	<u>\$ 33,838,116</u>

Source: See reference column (d).

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