

The Empire District Electric Company
 Test Year Ending September 30, 2023
 ER-2024-0261
 WP 6.5 - Taxes Other Than Income Taxes

Line No.	FERC	GL Account	Description	Reference	Total Company Test Year Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	EXP ADJ 12 Annualized Payroll & Taxes	EXP ADJ 18 Franchise Taxes	EXP ADJ 17 Annualized Non-Wind Property Tax	EXP ADJ 20 Wind Expense Non-FAC	Total Missouri Pro Forma Adjustments	Total Missouri Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) x (f)	(h)	(i)	(j)	(k)	(l) = (h) thru (k)	(m) = (g) + (l)
PAYROLL TAXES													
1	408	408000	Payroll Taxes Contra Account	TB 09-2023	\$ (62,056)	88.27%	\$ (54,779)	\$ (25,618)	\$ -	\$ -	\$ -	\$ (25,618)	\$ (80,397)
2	408	408141	Federal Insurance Contribution Act		2,283,805	88.27%	2,016,011	942,791	-	-	-	942,791	2,958,802
3	408	408144	Payroll Taxes - Iatan		143,317	88.27%	126,512	-	-	-	-	-	126,512
4	408	408511	Federal Unemployment		13,600	88.27%	12,005	5,614	-	-	-	5,614	17,619
5	408	408512	State Unemployment		7,436	88.27%	6,564	3,070	-	-	-	3,070	9,634
6			Total Payroll Taxes:		2,386,102		2,106,313	925,857	-	-	-	925,857	3,032,170
PROPERTY TAXES													
7	408	408610	Property Taxes-Electric/Gas	TB 09-2023	28,485,886	87.00%	24,782,762	-	-	3,683,037	-	3,683,037	28,465,799
8	408	408611	Property Tax Tracker		232,841	Direct Assigned	232,841	-	-	-	-	-	232,841
9	408	408640	Property Taxes - Wind		4,721,014	88.60%	4,183,037	-	-	-	(77,952)	(77,952)	4,105,085
10			Total Property Taxes:		33,439,741		29,198,640	-	-	3,683,037	(77,952)	3,605,085	32,803,724
OTHER TAXES													
11	408	408910	Prov-Ecorp Franchise Tx-Ele/Ga	TB 09-2023	25,800	Direct Assigned	-	-	-	-	-	-	-
12	408	408930	Prov-City Tax Or Fee-Elect/Gas		12,358,180	Direct Assigned	11,321,145	-	(11,321,145)	-	-	(11,321,145)	-
13			Total Other Taxes:		12,383,980		11,321,145	-	(11,321,145)	-	-	(11,321,145)	-
14			Total Taxes Other Than Income Taxes:	Schedule 6	\$ 48,209,823		\$ 42,626,098	\$ 925,857	\$ (11,321,145)	\$ 3,683,037	\$ (77,952)	\$ (6,790,203)	\$ 35,835,895

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.