

The Empire District Electric Company
 Test Year Ending September 30, 2023
 ER-2024-0261
 Schedule 14 - Composite Tax Rate

2024	Statutory Rate	Apportionment	Gross-State	Federal, net
Federal	21.000%	100.000%		21.0000%
Oklahoma	0.000%	0.000%	0.0000%	0.000000%
Arkansas	0.000%	0.000%	0.0000%	0.000000%
Missouri	3.595%	100.000%	3.5951%	2.840128%
Kansas	0.000%		0.0000%	0.000000%
Total				23.8401%

Missouri:	Federal	50% State
Income	100.000	100.000
Federal tax deduction		(10.12)
State tax deduction	(3.595)	
Taxable income	96.40	89.88
Tax rate	21.00%	4.00%
State tax	20.24503%	3.59510%