

<u>Line</u>	<u>Description</u>	<u>Amount</u>
	(a)	(b)
1	Test year labor	\$ 11,310,904
2	Pro Forma Labor	\$ 11,817,481
3	Labor Increase	\$ 506,577
4	Percentage Increase	4.48%
Social Security		
5	Test year payroll tax - Social Security	\$ 676,920
6	Increase due to labor increase	\$ 30,317
7	Percentage labor subject to Social Security	91.66%
8	Adjustment	<u>\$ 27,788</u>
Medicare		
9	Test year payroll tax - Medicare	\$ 196,307
10	Adjustment	<u>\$ 8,792</u>

SOURCES:

- Line 1: PJS-3 Sch 6, column f, line 4
- Line 2: PJS-3 Sch 6, column f, line 3
- Line 3: Line 2 - line 1
- Line 4: Line 3 / line 1
- Line 5: Statement L, column c, line 8
- Line 6: Line 4 * line 5
- Line 7: NWEs Response to Staff DR 2-27
- Line 8: Line 6 * line 7
- Line 9: Statement L, column c, line 9
- Line 10: Line 4 * line 9