

<u>Line</u>	<u>Description</u>	<u>Amount</u>
	(a)	(b)
1	Test year labor	\$ 9,688,480
2	Pro Forma Labor	\$ 10,181,291
3	Labor Increase	\$ 492,811
4	Percentage Increase	5.09%
<b>Social Security</b>		
5	Test year payroll tax - Social Security	\$ 579,995
6	Increase due to labor increase	\$ 29,502
7	Percentage labor subject to Social Security	92.65%
8	Adjustment	<u>\$ 27,334</u>
<b>Medicare</b>		
9	Test year payroll tax - Medicare	\$ 184,550
10	Adjustment	<u>\$ 9,387</u>

**SOURCES:**

- Line 1: JMR-1 Sch 1, column f, line 4
- Line 2: JMR-1 Sch 1, column f, line 3
- Line 3: Line 2 - line 1
- Line 4: Line 3 / line 1
- Line 5: Statement H-5, page 1, column b, line 28
- Line 6: Line 4 \* line 5
- Line 7: Statement H-5, page 1, column b, line 30
- Line 8: Line 6 \* line 7
- Line 9: Statement H-5, page 1, column b, line 34
- Line 10: Line 4 \* line 9