

Line	Description	Test Year Labor	2023 Increase	2023 Labor	2024 Increase	2024 Labor
	(a)	(b)	(c)	(d)	(e)	(f)
1	Union	\$ 4,881,181	2.77%	\$5,016,268	3.02%	\$ 5,167,759
2	Non-union	\$ 4,807,299	4.25%	\$5,011,609	not known	\$ 5,011,609
3	Pro Forma Labor					\$ 10,179,368
4	Test Year Labor					\$ 9,688,480
5	Difference					<u>\$ 490,888</u>
6						
17						
18	<b>PAYROLL TAX ADJUSTMENT</b>					
19	<b>Description</b>	<b>Amount</b>				
20	(a)	(b)				
21						
22	Test year labor	\$ 9,688,480				
23	Pro Forma Labor	\$ 10,179,368				
24	Labor Increase	\$ 490,888				
25	Percentage Increase	5.07%				
26						
27	<b>Social Security</b>					
28	Test year payroll tax - Social Security	\$ 579,995				
29	Increase due to labor increase	\$ 29,387				
30	Percentage labor subject to Social Secu	92.65%				
31	Adjustment	<u>\$ 27,227</u>				
32						
33	<b>Medicare</b>					
34	Test year payroll tax - Medicare	\$ 184,550				
35	Adjustment	<u>\$ 9,351</u>				
36						
37	<b>Total Payroll Tax Adjustment - 408.1</b>	<b>\$ 36,578</b>				
38						
39	<b>401K COMPANY MATCH ADJUSTMENT</b>					
40	<b>Description</b>	<b>Amount</b>				
41	(a)	(b)				
42						
43	Test year labor	\$ 9,688,480				
44	Pro Forma Labor	\$ 10,179,368				
45	Labor Increase	\$ 490,888				
46						
47	Employer elective 401k contribution	3.70%				
48	Adjustment - elective portion	\$ 18,150				
49						
50	Employer non-elective 401k contributor	5.78%				
51	Adjustment - non-elective portion	\$ 28,388				
52						
53	<b>Total 401k Adjustment - FERC 926</b>	<b>\$ 46,538</b>				