

NorthWestern Corporation, dba NorthWestern Energy
 South Dakota Electric Rate Review - TOTIT
 Adjustments to Taxes Other than Income Taxes
 December 31, 2022 Test Year

Line No.	Account No. (a)	Description (b)	Adjustment (c)
1		GROSS RECEIPTS TAX ADJUSTMENT	
2		Revenue Increase	\$ 30,873,649
3		Gross Receipts tax rate	0.15%
4		Pro Forma Gross Receipts tax expense	\$ 46,310
5		Tax adjustment	\$ 46,310
6			
7		PAYROLL TAX ADJUSTMENT	
8		Percentage Increase - From Schedule H5	5.07%
9			
10		Social Security	
11		Test year payroll tax - Social Security	\$ 579,995
12		Increase due to labor increase	\$ 29,387
13		Percentage labor subject to Social Security	92.65%
14		Adjustment	\$ 27,227
15			
16		Medicare	
17		Test year payroll tax - Medicare	\$ 184,550.00
18		Adjustment	\$ 9,350.63
19			
20		Total Payroll Tax Adjustment	36,578
21			
22			
23		Total tax adjustments	\$ 82,888