

Line	Description	Test Year Labor	2024 Increase	2024 Labor	2025 Increase	2025 Labor
	(a)	(b)	(c)	(d)	(e)	(f)
1	Union	\$ 2,759,852	4.00%	\$ 2,870,246	4.00%	\$ 2,985,056
2	Non-union	\$ 2,273,648	4.74%	\$ 2,381,419	Unknown	\$ 2,381,419
3	Pro Forma Labor					\$ 5,366,475
4	Test Year Labor					\$ 5,033,500
5	Difference					<u>\$ 332,975</u>
6						
7	PAYROLL TAX ADJUSTMENT					
8	Description	Amount				
9	(a)	(b)				
10						
11	Test year labor	\$ 5,033,500				
12	Pro Forma Labor	\$ 5,366,475				
13	Labor Increase	\$ 332,975				
14	Percentage Increase	6.62%				
15						
16	Social Security					
17	Test year payroll tax - Social Security	\$ 292,522				
18	Increase due to labor increase	\$ 19,351				
19	Percentage labor subject to Social Security	95.01%				
20	Adjustment	<u>\$ 18,386</u>				
21						
22	Medicare					
23	Test year payroll tax - Medicare	\$ 85,409				
24	Adjustment	<u>\$ 5,650</u>				
25						
26	Total Payroll Tax Adjustment - 408.1	<u>\$ 24,036</u>				
27						
28	401K COMPANY MATCH ADJUSTMENT					
29	Description	Amount				
30	(a)	(b)				
31						
32	Test year labor	\$ 5,033,500				
33	Pro Forma Labor	\$ 5,366,475				
34	Labor Increase	<u>\$ 332,975</u>				
35						
36	Employer elective 401k contribution	3.72%				
37	Adjustment - elective portion	<u>\$ 12,391</u>				
38						
39	Employer non-elective 401k contribution	5.81%				
40	Adjustment - non-elective portion	<u>\$ 19,359</u>				
41						
42	Total 401k Adjustment - FERC 926	<u>\$ 31,749</u>				