

NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy  
 South Dakota Gas Rate Review - TOTIT  
 Adjustments to Taxes Other than Income Taxes  
 December 31, 2023 Test Year

Line No.	Account No. (a)	Description (b)	Adjustment (c)
1		GROSS RECEIPTS TAX ADJUSTMENT	
2		Revenue Increase	\$ 6,043,222
3		Gross Receipts tax rate	0.15%
4		Pro Forma Gross Receipts tax expense	\$ 9,065
5		<b>Tax adjustment</b>	<b>\$ 9,065</b>
6			
7		PAYROLL TAX ADJUSTMENT	
8		Percentage Increase - From Schedule H5	6.62%
9			
10		<b>Social Security</b>	
11		Test year payroll tax - Social Security	\$ 292,522
12		Increase due to labor increase	\$ 19,351
13		Percentage labor subject to Social Security	95.01%
14		<b>Social Security Tax Adjustment</b>	<b>\$ 18,386</b>
15			
16		<b>Medicare</b>	
17		Test year payroll tax - Medicare	\$ 85,409
18		<b>Medicare Tax Adjustment</b>	<b>\$ 5,650</b>
19			
20		<b>Total Payroll Tax Adjustment</b>	<b>24,036</b>
21			
22			
23		<b>Total tax adjustments</b>	<b>\$ 33,100</b>