

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

Schedule L-1  
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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		<b>Tax adjustment</b>	<b>\$ 46,310</b>
6			
7		PAYROLL TAX ADJUSTMENT	
8		Percentage Increase - From Schedule H5	5.07%
9			
10		<b>Social Security</b>	
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		<b>Medicare</b>	
17		Test year payroll tax - Medicare	\$ 184,550.00
18		Adjustment	\$ 9,350.63
19			
20		<b>Total Payroll Tax Adjustment</b>	<b>36,578</b>
21			
22			
23		<b>Total tax adjustments</b>	<b>\$ 82,888</b>