2024 Labor (f)

> 5,167,759 5,011,609 10,179,368 9,688,480

490,888

\$ \$ \$

Description	Tes	st Year Labor	2023 Increase	2023 Labor	2024 Increase
(a)		(b)	(c)	(d)	(e)
Union	\$	4,881,181	2.77%	\$5,016,268	3.02%
Non-union	\$	4,807,299	4.25%	\$5,011,609	not known
Pro Forma Labor		, ,		. , ,	
Test Year Labor					
Difference					
PAYROLL TAX ADJUSTMENT					
Description		Amount			
(a)		(b)			
Toot woor labor	Φ	0.600.400			
Test year labor	\$	9,688,480			
Pro Forma Labor	\$ \$	10,179,368			
Labor Increase	Ф	490,888			
Percentage Increase		5.07%			
Social Security					
Fest year payroll tax - Social Security	\$	579,995			
ncrease due to labor increase	\$	29,387			
Percentage labor subject to Social Sec		92.65%			
Adjustment	\$	27,227			
Medicare					
Гest year payroll tax - Medicare	\$	184,550			
Adjustment	\$	9,351			
Total Payroll Tax Adjustment - 408.1	\$	36,578			
Total Caylon Fazz Rajacament Foot.					
401K COMPANY MATCH ADJUSTME	NT				
Description		Amount			
(a)		(b)			
Test year labor	\$	9,688,480			
Pro Forma Labor	\$	10,179,368			
Labor Increase	\$	490,888			
Employer elective 401k contribution		3.70%			
Adjustment - elective portion	\$	18,150			
Employer non cleative 404k contain the		E 700/			
Employer non-elective 401k contributio Adjustment - non-elective portion	r\$	5.78% 28,388			
Aujustinent - non-elective portion	Ф	20,308			
Total 401k Adjustment - FERC 926	\$	46,538			
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