

Black Hills Power, Inc.
South Dakota
Revenue Requirement Model Description

Section L

20:10:13:95. Schedule L-1 -- Working Papers for Adjusted Taxes. Schedule L-1 shall show computations of adjusted taxes claimed in statement L.

Source: 2 SDR 90, effective July 7, 1976; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

General Authority:SDCL [49-34A-4](#).

Law Implemented:SDCL [49-34A-10](#), [49-34A-12](#), [49-34A-41](#).

BLACK HILLS POWER, INC.
ADJUSTMENTS OTHER THAN FEDERAL INCOME TAX
For the Pro Forma Test Year Ended September 30, 2013

Line No.	Description	Reference	Amount
1	FICA Tax Adjustment		
2	Net O&M Payroll Changes	Sched. H-1, Ln.8 - Ln 5	\$ 278,204
3	FICA Tax Rate		7.65%
4	Additional FICA Tax on O&M Wage Increase	Ln.2 * Ln.3	<u>21,283</u>
5			
6	Adjustment to FICA Tax	Ln.4	<u>\$ 21,283</u>
7			
8	Unemployment Tax Adjustment		
9	O&M Payroll Changes	Sched. H-1, Ln.8 - Ln 5	278,204
10	Estimated Blended Tax Rate		<u>0.35%</u>
11			
12	Adjustment to Unemployment Tax	Ln.9 * Ln.10	<u>\$ 974</u>
13			
14	Federal Adjustment	Ln.12 / 2	\$ 487
15	State Adjustment	Ln.12 / 2	\$ 487