

**Peoples Natural Gas Company LLC**  
§ 53.53 III.E

35. Submit a schedule showing the Gross Receipts Tax Base used in computing Pennsylvania Gross Receipts Tax Adjustment.

\* \* \* \* \*

Not applicable to either the Peoples or Equitable Divisions.

**Peoples Natural Gas Company LLC**  
§ 53.53 III.A

50. Provide a schedule of federal and Pennsylvania taxes, other than income taxes, calculated on the basis of test year per books, pro forma at present rates, and pro forma at proposed rates, to include the following categories:
- a. social security
  - b. unemployment
  - c. capital stock
  - d. public utility realty
  - e. P.U.C. assessment
  - f. other property
  - g. any other appropriate categories

\* \* \* \* \*

Please refer to pages 2 through 8 of this Schedule.

Combined Divisions  
Taxes Other than Income Taxes

**FILING REQUIREMENTS**

53.53.III.A.50  
53.53.III.A.53

FICA  
Unemployment Tax (FUTA/SUTA) & Employer Tax  
Capital Stock  
Property Tax  
PUC Assessment  
Sales and Use  
Other  
Total Taxes Other Than Income Taxes

	Test Year for the 12 Months Ended:								
	Historic		Future				Fully Projected Future		
	<i>Present Rates</i>				<i>Proposed Rates</i>				
9/30/2018		9/30/2018		9/30/2019		10/31/2020		10/31/2020	
<i>Per Books</i>	Adjustment	<i>Pro-Forma</i>	Adjustment	<i>Pro-Forma</i>	Adjustment	<i>Pro-Forma</i>	Adjustment	<i>Pro-Forma</i>	
FICA	4,735,353	55,377	4,790,730	262,171	5,052,901	207,263	5,260,164	-	5,260,164
Unemployment Tax (FUTA/SUTA) & Employer Tax	341,231	3,991	345,222	18,892	364,114	14,935	379,049	-	379,049
Capital Stock	-		-		-		-		-
Property Tax	1,039,218	(218)	1,039,000	-	1,039,000	-	1,039,000	-	1,039,000
PUC Assessment	2,587,403	71,597	2,659,000	-	2,659,000	-	2,659,000	-	2,659,000
Sales and Use	1,075,790	210	1,076,000	-	1,076,000	-	1,076,000	-	1,076,000
Other	18,984	(984)	18,000	-	18,000	-	18,000	-	18,000
Total Taxes Other Than Income Taxes	9,797,979	129,973	9,927,952	281,063	10,209,015	222,199	10,431,213	-	10,431,213

Combined Divisions  
Calculation of Payroll Tax Expense

**FILING REQUIREMENTS**

53.53.III.A.50  
53.53.III.A.53

		Historic		Future		Fully Projected Future		
		Present Rates						Proposed Rates
		9/30/2018		9/30/2019		10/31/2020		10/31/2020
Ref		Pro-Forma	Adjustment	Pro-Forma	Adjustment	Pro-Forma	Adjustment	Pro-Forma
1	Labor, charged to O&M	67,975,239	3,719,918	71,695,157	2,940,838	74,635,995	-	74,635,995
<b>FICA</b>								
2	Charged to O&M	4,790,730	262,171	5,052,901	207,263	5,260,164	-	5,260,164
3	Experience Factor (Ln2/Ln1)	7.0478%		7.0478%		7.0478%		7.0478%
<b>Unemployment (FUTA/SUTA) &amp; Pittsburgh Employer Tax</b>								
4	Charged to O&M	345,222	18,892	364,114	14,935	379,049	-	379,049
5	Experience Factor (Ln4/Ln1)	0.5079%		0.5079%		0.5079%		0.5079%

**Combined Divisions**  
**Calculation of Payroll Tax Expense Experience Factor**

		<b>9/30/2018</b>
		<b>Per Books</b>
1	Total Combined Labor, per Exhibit 4	<u>67,189,496</u>
<b>FICA</b>		
2	Charged to O&M	4,735,353
3	Experience Factor (line 2/line 1)	7.0478%
<b>FUTA/SUTA &amp; Local Tax</b>		
4	Charged to O&M	341,231
5	Experience Factor (line 4/line 1)	0.5079%

Peoples Division  
Taxes Other than Income Taxes

**FILING REQUIREMENTS**

53.53.III.A.50  
53.53.III.A.53

	Test Year for the 12 Months Ended:								
	Historic		Future				Fully Projected Future		
			<i>Present Rates</i>				<i>Proposed Rates</i>		
	9/30/2018	9/30/2018	9/30/2018	9/30/2019	9/30/2019	10/31/2020	10/31/2020	10/31/2020	10/31/2020
	<i>Per Books</i>	<i>Adjustment</i>	<i>Pro-Forma</i>	<i>Adjustment</i>	<i>Pro-Forma</i>	<i>Adjustment</i>	<i>Pro-Forma</i>	<i>Adjustment</i>	<i>Pro-Forma</i>
FICA	2,897,740	212,908	3,110,648	163,881	3,274,528	128,193	3,402,722	-	3,402,722
Unemployment Tax (FUTA/SUTA) & Employer Tax	208,812	15,342	224,154	11,809	235,964	9,238	245,201	-	245,201
Capital Stock	-								
Property Tax	835,304	(304)	835,000	-	835,000	-	835,000	-	835,000
PUC Assessment	1,479,902	41,098	1,521,000 {1}	-	1,521,000	-	1,521,000	-	1,521,000
Sales and Use	848,736	264	849,000	-	849,000	-	849,000	-	849,000
Other	13,025	(25)	13,000	-	13,000	-	13,000	-	13,000
Total Taxes Other Than Income Taxes	6,283,519	269,283	6,552,802	175,690	6,728,492	137,431	6,865,923	-	6,865,923

{1} Adjusted to Current Year PUC Assessment Invoice  
Total Assessment 3,032,635  
Allocated:  
Peoples 1,521,000 50%  
EGC 1,138,000 38%

Peoples Division  
Calculation of Payroll Tax Expense

**FILING REQUIREMENTS**

53.53.III.A.50  
53.53.III.A.53

		Historic		Future		Fully Projected Future		
		<i>Present Rates</i>				<i>Proposed Rates</i>		
		9/30/2018		9/30/2019		10/31/2020		10/31/2020
Ref		<i>Pro-Forma</i>	Adjustment	<i>Pro-Forma</i>	Adjustment	<i>Pro-Forma</i>	Adjustment	<i>Pro-Forma</i>
1	Labor, charged to O&M	44,136,697	2,325,287	46,461,984	1,818,925	48,280,909	-	48,280,909
<b>FICA</b>								
2	Charged to O&M	3,110,648	163,881	3,274,528	128,193	3,402,722	-	3,402,722
3	Experience Factor (Ln2/Ln1)	7.0478%		7.0478%		7.0478%		7.0478%
<b>Unemployment (FUTA/SUTA) &amp; Pittsburgh Employer Tax</b>								
4	Charged to O&M	224,154	11,809	235,964	9,238	245,201	-	245,201
5	Experience Factor (Ln4/Ln1)	0.5079%		0.5079%		0.5079%		0.5079%

Equitable Division  
Taxes Other than Income Taxes

FILING REQUIREMENTS	Test Year for the 12 Months Ended:								
	Historic		Future				Fully Projected Future		
	Present Rates						Proposed Rates		
	9/30/2018	9/30/2018	9/30/2018	9/30/2019	9/30/2019	10/31/2020	10/31/2020		
	Per Books	Adjustment	Pro-Forma	Adjustment	Pro-Forma	Adjustment	Pro-Forma	Adjustment	Pro-Forma
FICA	1,837,613	(157,530)	1,680,083	98,290	1,778,373	79,070	1,857,443	-	1,857,443
Unemployment Tax (FUTA/SUTA) & Employer Tax	132,419	(11,352)	121,067	7,083	128,150	5,698	133,848	-	133,848
Capital Stock	-								
Property Tax	203,914	86	204,000	-	204,000	-	204,000	-	204,000
PUC Assessment	1,107,501	30,499	1,138,000 {1}	-	1,138,000	-	1,138,000	-	1,138,000
Sales and Use	227,054	(54)	227,000	-	227,000	-	227,000	-	227,000
Other	5,959	(959)	5,000	-	5,000	-	5,000	-	5,000
Total Taxes Other Than Income Taxes	3,514,460	(139,310)	3,375,150	105,373	3,480,523	84,768	3,565,291	-	3,565,291

{1} Adjusted to Current Year PUC Assessment Invoice

Total Assessment	3,032,635	
Allocated:		
Peoples	1,521,000	50%
EGC	1,138,000	38%



Equitable Division  
Calculation of Payroll Tax Expense

**FILING REQUIREMENTS**

**53.53.III.A.50**  
**53.53.III.A.53**

		Historic		Future		Fully Projected Future		
		<i>Present Rates</i>						<i>Proposed Rates</i>
		9/30/2018		9/30/2019		10/31/2020		10/31/2020
Ref		<i>Pro-Forma</i>	Adjustment	<i>Pro-Forma</i>	Adjustment	<i>Pro-Forma</i>	Adjustment	<i>Pro-Forma</i>
1	Labor, charged to O&M	23,838,542	1,394,630	25,233,172	1,121,914	26,355,086	-	26,355,086
<b>FICA</b>								
2	Charged to O&M	1,680,083	98,290	1,778,373	79,070	1,857,443	-	1,857,443
3	Experience Factor (Ln2/Ln1)	7.0478%		7.0478%		7.0478%		7.0478%
<b>Unemployment (FUTA/SUTA) &amp; Pittsburgh Employer Tax</b>								
4	Charged to O&M	121,067	7,083	128,150	5,698	133,848	-	133,848
5	Experience Factor (Ln4/Ln1)	0.5079%		0.5079%		0.5079%		0.5079%

**Peoples Natural Gas Company LLC**  
§ 53.53 III.A

48. Provide a copy of the latest capital stock tax report and the latest capital stock tax settlement.

\* \* \* \* \*

Not applicable to either the Peoples or Equitable Divisions.

**Peoples Natural Gas Company LLC**  
§ 53.53 III.A

49. Submit details of calculations for Taxes, Other than Income where a company is assessed taxes for doing business in another state, or on its property located in another state.

\* \* \* \* \*

The Peoples and Equitable Divisions do business solely within Pennsylvania. However, both divisions have contract storage inventory in other states that it pays taxes on value of inventory. For the twelve months ended September 30, 2018, Peoples and Equitable paid \$144,000 in property taxes for gas stored in West Virginia. Such amounts are included in the property taxes on Exhibit No. 6, Schedule No. 2 (53.53 III.A.50).