

PSC No: 18 - Electricity
Rochester Gas and Electric Corporation
Initial Effective Date: May 1, 2021

Statement Type: TSP
Statement No. 1

STATEMENT OF EFFECTIVE TAX SURCHARGE PERCENTAGES

The rates and charges for service under all Service Classifications will be increased by the following surcharge percentages to collect Gross Income Tax in accordance with Rule 4.4.5.(1) of PSC No. 18; plus, where applicable, the municipal tax rate in accordance with Rule 4.4.5.(2) of PSC No. 18. For cities, villages or other areas served, the applicable surcharge percentages are as follows:

| Applicable Surcharge Percentages | Non-Retail Access | | Retail Access | |
|--|----------------------|--|----------------------|--------------------------|
| | Residential Delivery | Non-Residential Delivery; Residential and Non-Residential Commodity; and Bundled Special Contracts | Residential Delivery | Non-Residential Delivery |
| Cities: | | | | |
| Rochester* | 5.2632% | 3.0928% | 5.2632% | 3.0928% |
| Canandaigua | 3.0928% | 1.0101% | 2.0408% | 0.0000% |
| Villages: | | | | |
| East Rochester, Geneseo, Hilton, Manchester, Meridian, Mt. Morris, Nunda, Pittsford, Shortsville, Sodus, Sodus Point, Webster, Wolcott | 3.0928% | 1.0101% | 2.0408% | 0.0000% |
| All Other Villages and Towns | 2.0408% | 0.0000% | 2.0408% | 0.0000% |
| *City or Village imposing Municipal Tax Upon Retail Access Customers: | | | | |
| Cities: | | | | |
| Rochester | | | | |

Notes:

- (1) The effective aggregate percentage rate is computed as follows:

$$[(\text{taxes imposed}) / (1 - \text{taxes imposed}) * 100]$$