

GENERAL INFORMATION

1. Territory to Which Schedule Applies:

Entire territory served with electricity as more fully described in Schedule P.S.C. No. 120 - Electricity, or superseding issues thereof.

2. Determination of Demand and Energy Use:

The kW for billing purposes ("Billing kW") is determined by dividing the total wattage for each luminaire in service by 1,000, as set forth in the tables below.

The energy use in kilowatt-hours shall be determined by multiplying the Billing kW by the number of burning hours for the billing period.

Nominal Lamp and Luminaire Wattage and Lumen* Ratings and Average Monthly Burning Hours

High Pressure Sodium			
Size	Wattage		
	Lamp	Total **	Billing kW
3,300 Lumen	50	58	0.058
5,200 Lumen	70	83	0.083
8,500 Lumen	100	117	0.117
14,400 Lumen	150	171	0.171
19,800 Lumen	200	246	0.246
24,700 Lumen	250	313	0.313
45,000 Lumen	400	486	0.486
126,000 Lumen	1000	1106	1.106

Metal Halide			
Size	Lamp	Total Wattage**	Billing kW
4,000 Lumen	70	95	0.095
5,800 Lumen	100	120	0.120
12,000 Lumen	175	210	0.210
16,000 Lumen	250	313	0.313
28,000 Lumen	400	486	0.486
90,000 Lumen	1000	1090	1.090

Mercury Vapor			
Size	Wattage		
	Lamp	Total**	Billing kW
3,200 Lumen	100	127	0.127
7,000 Lumen	175	210	0.210
9,400 Lumen	250	292	0.292
17,200 Lumen	400	460	0.460
48,000 Lumen	1000	1102	1.102

Fluorescent		
Size	Total Wattage**	Billing kW
10,000 Lumen (2 Lamp)	235	0.235
20,000 Lumen (2 Lamp)	380	0.380

Incandescent		
Size	Total Wattage	Billing kW
1,000 Lumen	130	0.130

Light Emitting Diode (LED)		
Size	Total Wattage	Billing kW
2,000 Lumen	12 – 19	0.016
3,000 Lumen	20 – 29	0.025
4,500 Lumen	30 – 49	0.040
6,700 Lumen	50 – 69	0.060
10,000 Lumen	70 – 90	0.080
15,000 Lumen	111 – 133	0.122

*(The Lumen values stated are nominal in that they vary over the life of the lamp.)

** (Total includes ballast.)

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2. Determination of Demand of Energy Use: (Cont'd.)

The energy use in kilowatt-hours will be determined by multiplying the Billing kW, as listed in each Service Classification, by the number of burning hours of the billing period.

Average Monthly Burning Hours

Month	Dusk-to-Dawn Service	24-Hour Service
January	442	730
February*	370	730
March	367	730
April	309	730
May	285	730
June	258	730
July	271	730
August	306	730
September	340	730
October	395	730
November	420	730
December	447	730

*Leap Year February 382

3. Additional Charges Applicable Where Service is Supplied:

The rates and charges for service under all Service Classifications, including minimum charges, will be increased to collect taxes on commodity revenue and delivery revenue calculated from the aggregate percentage rate of the taxes imposed on the Company's commodity and delivery revenues pursuant to:

- a) Section 186-a of the State Tax Law ("GIT"); and
- b) Section 20-b of the General City Law and Section 5-530 of the Village Law. The Company shall only collect and remit taxes on behalf of a Village or City seeking to impose the tax on the delivery portion of revenue received from customers where the commodity is provided by an entity other than the Company (delivery only customers) if the Village or City seeking to impose the tax on the delivery portion requests the Company to do so and provides a written agreement to the Company (similar to the Example Agreement attached as Appendix B to the Order Approving Tariff Filings with Modifications, Issued and Effective September 19, 2019 in Case 19-G-0374, et. al;). When a City or Village submits the materials required to the Company to collect the Muni Tax from delivery only customers, the Company shall file a new statement with the Public Service Commission as identified in this Rule.
- c) Section 186-c and Section 209-b under Article 9 of the Tax Law -- Metropolitan Business Tax Surcharge.

For the counties of Westchester, Putnam, Dutchess and Orange, the surcharge percentages will be adjusted to reflect the Temporary Metropolitan Business Tax Surcharge ("MTA Tax") as charged to the Corporation under Section 186-c and Section 209-b under Article 9 of the Tax Law. A revised surcharge percentage will be filed for each year the MTA Tax surcharge is applicable. The actual tax surcharge expense will be reconciled with the amount collected during each 12-month period and a reconciling adjustment will be made, if necessary, for the last two months of each 12-month period.

PSC NO: 121 ELECTRICITY
NEW YORK STATE ELECTRIC & GAS CORPORATION
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Superseding Revision:

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3. Additional Charges Applicable Where Service is Supplied: (Cont'd)
c) Section 186-c and Section 209-b under Article 9 of the Tax Law -- Metropolitan Business Tax Surcharge.
(Cont'd)

Aggregate percentage tax rates will be separately calculated for rates and charges for:

- 1) Residential Non-Retail Access Delivery Service
- 2) Non-Residential Non-Retail Access Delivery Service
- 3) Non-Retail Access Commodity Service (Residential and Non-Residential)
- 4) Residential Retail Access Delivery Service
- 5) Non-Residential Retail Access Delivery Service

The effective aggregate percentage tax rates will be computed as follows:

Areas not subject to MTA Tax:

- a) Within cities or villages subject to Municipal Tax:
 $[[1/(1-(GIT + Muni Tax))]-1]*100$
- b) Outside of cities or villages subject to Municipal Tax:
 $[(1/(1-GIT))-1]*100$

Areas subject to MTA Tax:

- a) Within cities or villages subject to Municipal Tax:
 $[[1/[1/[(1 + MTA Tax)/[1-(GIT + Muni Tax)]]]-1]*100$
- b) Outside of cities or villages subject to Municipal Tax:
 $[[1/[1/[(1 + MTA Tax)/(1-GIT)]]]-1]*100$