

December 1, 2025

VIA ELECTRONIC FILING

Mr. Matthew Homsher, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor
Harrisburg, PA 17120

Re: FirstEnergy Pennsylvania Electric Company Tariff Electric Pa. P.U.C. No. 1 – Tax Cuts and Jobs Act of 2017 (“TCJA”) Voluntary Surcharge Rate Change; Docket Nos. R-2018-3000597, R-2018-3000599, R-2018-3000602 and R-2018-3000604

Dear Secretary Homsher:

Enclosed for filing with the Pennsylvania Public Utility Commission ("Commission") is an original copy of Supplement No. 30 to FirstEnergy Pennsylvania Electric Company's ("FE PA" or the "Company") Tariff Electric Pa. P.U.C. No. 1, which bears an issue date of December 1, 2025. The tariff changes contained in Supplement No. 30 are proposed to be effective with service rendered on or after January 1, 2026.

The purpose of this filing is to set the TCJA Voluntary Surcharge Rider rate to zero. On April 2, 2024, FE PA filed a base rate case at Docket No. R-2024-3047068. The Joint Settlement Petition was approved by the Commission on November 21, 2024, with new base rates effective on January 1, 2025.¹ In its base rate case, FE PA proposed a final TCJA rate to be effective July 1, 2025 to refund or recoup the remaining over-or under-collection balance related to 2023 and 2024. The Company is expected to have refunded or collected the balances as of December 31, 2025.

If you have any questions regarding the enclosed documents, please contact me.

Sincerely,



Joanne M. Savage
Director of Rates & Regulatory Affairs-PA
610-921-6525

Enclosures

c: Certificate of Service

Paul Diskin — Bureau of Technical Utility Services (pdiskin@pa.gov)

Lori Burger — Bureau of Audits (lburger@pa.gov)

¹ *PaPUC, et al. v. FirstEnergy Pennsylvania Electric Company*, Docket Nos. R-2024-3047068, et al. (Order entered November 21, 2024).

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

TAX CUTS AND JOBS ACT OF 2017 –	:	Docket No. R-2018-3000597
FIRSTENERGY PENNSYLVANIA	:	Docket No. R-2018-3000599
ELECTIC COMPANY	:	Docket No. R-2018-3000602
	:	Docket No. R-2018-3000604
	:	

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true and correct copy of the foregoing document upon the individuals listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

VIA ELECTRONIC MAIL

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Dated: December 1, 2025



Joanne M. Savage
Director, Rates & Regulatory Affairs – PA
610.921.6525

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

**2800 POTTSVILLE PIKE
READING, PENNSYLVANIA 19605**

Electric Service Tariff

Effective in

**The Territory as Defined on
Page Nos. 6 - 20 of this Tariff**

Issued: December 1, 2025

Effective: January 1, 2026

**By: Wade Smith, President
Reading, Pennsylvania**

NOTICE

Supplement No. 30 makes changes to Tax Cuts and Jobs Act Rider.
See Twenty-Ninth Revised Page No.2

LIST OF MODIFICATIONS

CHANGES:

Tax Cuts and Jobs Act Voluntary Surcharge Rider – Tax Cuts and Jobs Act Voluntary Surcharge Rider rates have set to zero. (See Fourth Revised Page 183).

TAX CUTS AND JOBS ACT VOLUNTARY SURCHARGE RIDER

To implement the effects of the Tax Cuts and Jobs Act (“TCJA”), on March 15, 2018 the Pennsylvania Public Utility Commission (“Commission”) issued a Temporary Rates Order at Docket No. M-2018-2641242 directing the Companies to file its current base rates and riders as temporary rates, pursuant to Section 1310(d) of the Public Utility Code 66 Pa. C.S. § 1310(d). Subsequently, on May 17, 2018, the Commission entered an Order superseding the March 15, 2018 Temporary Rates Order directing the utility to establish rates as follows:

Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Surcharge	0% (D)	0% (D)	0% (D)	0% (I)	0% (I)

A negative surcharge will apply as a credit for intrastate service to all customer bills rendered on and after January 1, 2026. This negative surcharge will apply equally to all customers in the Residential Customer Class, the Commercial Customer Class and the Industrial Customer Class, exclusive of STAS and all automatic adjustment clause rider revenues.

(C)

The negative surcharge will be reconciled at the end of each calendar year and will remain in place until the Company files and the Commission approves new base rates for the Company pursuant to Section 1308(d) that include the effects of the TCJA tax rate changes.

The Tax Cuts and Jobs Act Voluntary Surcharge (“TCJAVSC”) shall be calculated in accordance with the formula set forth below:

$$\frac{\text{TCJAVSC} = (\text{TS} - \text{E})}{\text{Distribution Revenues}}$$

Where:

TS = The estimated current tax savings for the Companies, resulting from all changes in corporate taxes resulting from the TCJA compared to taxes that would have been accrued absent TCJA, based on the Company’s most current budget for the Computational Period. Calculated consistent with Appendix A, attached to the Commission’s Order at Docket No. R- 2018-3000597.

E = The over or under-refunding of the TCJAVSC that result from the billing of the TCJVSC during the Reconciliation Period, with interest. The reconciliation report showing the actual amounts of over refund / (under refund) shall be filed with the Commission 120 days after the end of the Reconciliation Year and included in the following calendar year’s TCJAVSC (an over refund is denoted by a positive E and an under refund is denoted by a negative E). Interest shall be computed monthly for the over or under refund at the residential mortgage lending rate specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§101, et seq.).

- (C) Change
- (D) Decrease
- (I) Increase