

**SUPPLEMENTAL RESPONSE TO  
PHILADELPHIA LARGE USERS GROUP'S INTERROGATORIES  
AND  
REQUESTS FOR PRODUCTION OF DOCUMENTS  
QUESTION I-4**

**Dated: April 2026**

**PLUG-PWD I-4 CONFIRM THE MAXIMUM NUMBER OF ELIGIBLE TAP  
PARTICIPANTS.**

**RESPONSE:**

One can estimate the number of households by income tier in Philadelphia using census data. That data is available at [census.gov](https://www.census.gov). Estimates of the number households will differ depending on the methodology used.

PWD is aware that, in July 2022, PECO Energy Company (“PECO”) utilized data from the U.S. Census Bureau and its Customer Information Management System (“CIMS”) to determine the possible number of low-income customers in Philadelphia that may qualify for the PECO’s Universal Services programs. PUC Docket No. [M-2018-3005795](#), *Revised 2019-2028 Universal Service and Energy Conservation Plan (July 18, 2022)* and the *Sixth Amendment (March 12, 2026)*. For Philadelphia County, PECO reported an estimated 182,242 households were under 150% of the FPL and an estimated 230,340 households were under 200% of the FPL. The difference between those income tiers is 48,098 households.

The attached spreadsheet shows the customer estimates by FPL, using American Community Survey (ACS) data regions, adjusted to zip codes. Please note that the data is not collected by zip code so these are calculated values that take into account the geographic relationships. The attached spreadsheet shows an estimated 111,806 households with income under 150% of the FPL and an estimated 150,954 households with income under 200% of the FPL. The difference between the 200% tier and the 150% tier is 39,148 households. There are an estimated 191,792 households with incomes under 250% of the FPL. The difference between the 250% tier and the 200% tier is 40,838 households.

But income is only part of eligibility for TAP. The program was designed to assist residential customers who meet low-income or special hardship criteria.<sup>1</sup>

*2024 Tiered Assistance Program Report* ([August 14, 2025](#)) at 1.

<https://cap.phila.gov/>

<https://www.phila.gov/services/water-gas-utilities/pay-or-dispute-a-water-bill/water-bill-customer-assistance/>

PWD is not aware of any estimates of how many residential households are facing or may face a special hardship.

Without the second component of eligibility, one cannot fully estimate the maximum number of eligible TAP participants at any point in time.

**RESPONSE PROVIDED BY:** Philadelphia Water Department

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<sup>1</sup> Please note that senior households are also included in the numbers referenced above. Some of these households are covered under the senior citizen discount program when it is more advantageous than TAP. There are approximately 23,000 accounts served under the senior citizen discount program.