



PPL Electric Utilities

The presentation will begin shortly!

# TAX CREDITS & PPL REBATES

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Hap Haven  
PPL Pilot Manager

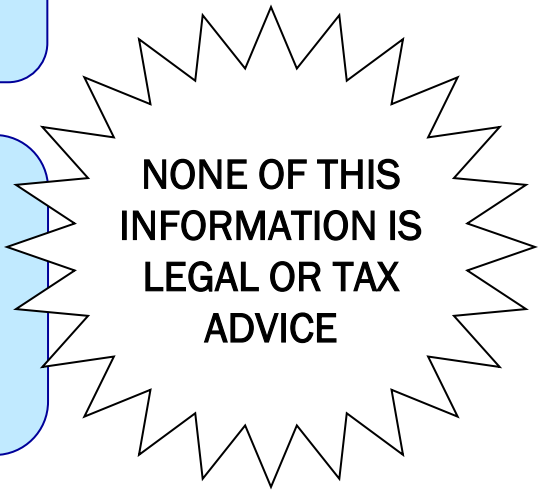
# FEDERAL TAX CREDITS and PPL REBATES

Thank you for coming. Here is the overview for today's webinar.

- What is the Inflation Reduction Act (IRA)?
- What are 2024 federal tax credits you can apply for?

- What are the rebates from PPL Electric Utilities?
- Why you should do an energy audit.
- Examples of combining PPL rebates and IRA tax credits

- Q and A at the end – please type into the box
- No need to take notes – we'll send you the PDF



NONE OF THIS  
INFORMATION IS  
LEGAL OR TAX  
ADVICE

# 60 SECOND REVIEW of the IRA and TAX CREDITS

## Inflation Reduction Act of 2022 - IRA

- An enormous federal program focused on taxes, health care, and energy.
- \$400 to \$800 billion divided into many sectors, industries, and income brackets.
- Incentives are divided into Federal Tax Credits and State Rebates.
- The IRA is currently on hold and under review. Check online for future developments.

## Residential Energy Tax Credits – Today’s webinar

- Residential energy tax credits are available for 2024.
- 2025 tax credits are on hold for now. Check online for future developments and requirements.
- You must file a federal tax return and tax liability must exceed credit amount.
- Tax credits are for your primary residence (with some exceptions).
- Maximum of \$3,200 tax credit per year from two different “buckets”
- <https://www.EnergyStar.gov/about/federal-tax-credits>

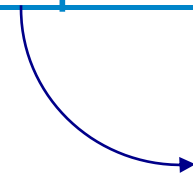
# 60 SECOND REVIEW of the PPL REBATES

## PPL Electric Utilities residential retrofit rebates

- Rebates for installing specific energy efficient equipment  
(Ex: high efficiency heat pumps, air sealing and insulation)
- Rebates are available for single or multiple treatments
- Bonus rebates available for multiple treatments

To see all PPL Energy Efficient Homes rebates:

<https://www.pplelectric.com/rebates>



# SUMMARY GRID FOR 2024 FEDERAL TAX CREDITS

IMPROVEMENT / EQUIPMENT TYPE	TAX CREDIT	NOTES (Check website for more details)
<b>ENERGY EFFICIENT HOME IMPROVEMENT CREDIT (HEEHIC) (\$1,200 max combined per year)</b>		
Home Energy Audits*	30% of cost up to \$150	Must be conducted by a certified home energy auditor
Insulation* (materials only)	30% of cost up to \$1,200	Air sealing materials also qualify (Caulk and Expanding foam)
Windows and skylights (materials only)	30% of cost up to \$600	U factor < .20 (R5) and SHGC < .40 (Energy Star - Most Efficient)
Exterior doors (materials only)	30% up to \$250/door and \$500/year max	Must be Energy Star certified
Electric panel or circuit upgrades for new electric equipment	30% of cost up to \$600	Load capacity ≥ 200 amps. Must be installed in conjunction with either Home Improvement or Mechanical Equipment

<b>HEATING, COOLING and WATER HEATING EQUIPMENT (This is part of the annual \$1,200 tax credit bucket)</b>		
Central air conditioners*	30% of cost up to \$600	SEER2 ≥ 16.0 EER2 ≥ 12.0
Gas Water Heater < 55 gallon tank	30% of cost up to \$600	≥ 0.81 UEF (81% efficient) Must be Energy Star certified
Gas Water Heater ≥ 55 gallon tank	"	≥ 0.86 UEF (86% efficient) "
Gas Water Heater - Tankless	"	≥ 0.95 UEF (95% efficient) "
Gas Furnaces	"	≥ 97% AFUE (97% efficient) "
Gas Boilers	"	≥ 95% AFUE (95% efficient) "

EQUIPMENT TYPE	TAX CREDIT	NOTES (Check website for more details)
<b>SPECIAL MECHANICAL EQUIPMENT = \$2,000 (Can be added to the Home Improvement credits)</b>		
Heat pump - split ducted systems*	30% of cost up to \$2,000	SEER2 ≥ 15.2, EER2 ≥ 10.0, HSPF2 ≥ 8.1, COP@5°F ≥ 1.75
Heat pump - mini-split non-ducted systems*	"	SEER2 ≥ 16.0, EER2 ≥ 9.0, HSPF ≥ 9.5, COP@5°F ≥ 1.75
Heat pump water heaters*	"	UEF ≥ 3.3 Must be Energy Star certified
Biomass stoves	"	Must be ≥ 75% efficient

<b>RESIDENTIAL CLEAN ENERGY EQUIPMENT (Can be added to the Home Improvement credits)</b>		
Geothermal heat pumps	30% of cost - no upper limit	Energy Star certified. Principal residences and 2nd homes qualify.
Solar Thermal (Domestic hot water)	"	Certified by the Solar Rating and Certification Corporation (SRCC)
Solar Electric (PV)	"	Must meet applicable fire and electrical code requirements
Fuel Cells	"	Capacity of at least 0.5 kW and Efficiency greater than 30%
Wind Turbines	"	Principal and secondary residences qualify
Battery Storage	"	Must have a capacity ≥ 3 kilowatt hours.

These are the minimum standards that qualify home improvements and equipment (aka - property) for the 2024 tax credits.

Please do your own verification by searching the Consortium for Energy Efficiency (CEE), Internal Revenue Service (IRS) and ENERGY STAR websites.

\* Indicates treatments or equipment available for PPL energy rebates.

# 2024 Residential Energy Tax Credits

## Instructions for IRS form 5695

Download it or ask your tax preparer for a copy.  
<https://www.irs/pub/irs-pdg/i5695.pdf>

Read the instructions to understand what credits you qualify for and use the worksheets to calculate the credit you'll receive.

You'll want to understand things like:

- primary residence,
- efficiency ratings and
- deducting utility rebates

**2024 Instructions for Form 5695**

**Residential Energy Credits**

Section references are to the Internal Revenue Code unless otherwise noted.

**General Instructions**

**Future Developments**

**What's New**

**Reminders**

**Residential clean energy credit.** The residential energy efficient property credit is now the residential clean energy credit. The credit rate for property placed in service in 2022 through 2032 is 30%.

**Energy efficient home improvement credit.** The nonbusiness energy property credit is now the energy efficient home improvement credit. The credit is extended to property placed in service through December 31, 2035.

**Energy efficient home improvement credit is now divided into two sections to differentiate between qualified energy efficiency improvements and residential energy property expenditures.**

**For the energy efficient home improvement credit, the lifetime limitation has been replaced by an annual credit limit. A 30% credit, up to a maximum of \$1,200, may be allowed for:**

- Insulation material or air sealing material or systems;
- Exterior doors;
- Windows and skylights;
- Central air conditioners;
- Natural gas, propane or oil water heaters;
- Natural gas, propane or oil furnaces or hot water boilers;
- Improvements or replacement of paneboards, subpaneboards, branch circuits or feeders; and
- Home energy audits.

The limits for each category of these items that qualify for a credit is discussed later in **Section A—Qualified Energy Efficiency Improvements**.

Heat pumps and heat pump water heaters, biomass stoves and biomass boilers have a separate annual credit limit of \$2,000 with no lifetime limitation, which replaces the prior lifetime limitation of \$500.

For additional information and frequently asked questions about energy efficient home improvements and residential clean energy

property credits, see Fact Sheet 2024-15 at <https://www.irs.gov/pub/irsps9/fs-2024-15.pdf>.

**Purpose of Form**

Use Form 5695 to figure and take your residential energy credits. The residential energy credits are:

- The residential clean energy credit, and
- The energy efficient home improvement credit.

Also use Form 5695 to take any residential clean energy credit carryforward from 2023 or to carry the unused portion of the residential clean energy credit to 2025.

**Who Can Take the Credits**

You may be able to take the credits if you made energy saving improvements to your home located in the United States in 2024.

**Home.** A home is where you lived in 2024 and can include a house, houseboat, mobile home, cooperative apartment, condominium, and a manufactured home that conforms to Federal Manufactured Home Construction and Safety Standards.

You must reduce the cost basis of your home if a residential energy credit is allowed for any expense for any property. The increase in the basis of the property that would result from the expenses will be reduced by the amount of the allowed credit.

**Main home.** Your main home is generally the home where you live most of the time. A temporary absence due to special circumstances, such as illness, education, business, military service, or vacation, won't change your main home.

**Costs.** For purposes of both credits, costs are treated as being paid when the original installation of the item is completed, or, in the case of costs connected with the reconstruction of your home, when your original use of the reconstructed home begins. For purposes of the residential clean energy credit only, costs connected with the construction of a home are treated as being paid when your original use of the constructed home begins. If less than 80% of the use of an item is for nonbusiness purposes, only that portion of the costs that is allocable to the nonbusiness use can be used to determine either credit.

**Association or cooperative costs.** If you are a member of a condominium management association for a condominium unit you own or a tenancy-in-common in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation.

**Subsidy.** If you received a subsidy from a public utility for the purchase or installation of an energy conservation product and that subsidy wasn't included in your gross income, you must reduce your cost for the product by the amount of that subsidy before you figure your credit. This rule also applies if a third party (such as a contractor) receives the subsidy on your behalf. See Fact Sheet 2024-15 at <https://www.irs.gov/pub/irsps9/fs-2024-15.pdf> for details.

**Energy Efficient Home Improvement Credit Limit (Line 32a)**

Energy efficient home improvement credit. For purposes of taking the credit, the credit is limited to the amount of the unused portion of the credit carryover from 2023 or to the amount of the unused portion of the credit carryover from 2022.

**Residential Clean Energy Credit Limit (Line 14)**

Residential clean energy credit. For purposes of taking the credit, the credit is limited to the amount of the unused portion of the credit carryover from 2023 or to the amount of the unused portion of the credit carryover from 2022.

**Section A—Qualified Energy Efficiency Improvements**

**Qualified fuel cell property costs.** Qualified fuel cell property costs are the costs of a fuel cell property that is used to generate electricity using a fuel cell property that has a net capacity of at least one-half kilowatt of peak and an electricity-only output of at least 100 kilowatt-hours per year. The fuel cell property must be used to generate electricity for a residential home. If both you and another person own the property, the credit is limited to the amount of the unused portion of the credit carryover from 2023 or to the amount of the unused portion of the credit carryover from 2022.

**Qualified energy efficiency improvements.** Qualified energy efficiency improvements are improvements to a residential home that are described in the following table. The credit is limited to the amount of the unused portion of the credit carryover from 2023 or to the amount of the unused portion of the credit carryover from 2022.

**Energy Efficient Home Improvement Credit Limit (Line 32a)**

Energy efficient home improvement credit. For purposes of taking the credit, the credit is limited to the amount of the unused portion of the credit carryover from 2023 or to the amount of the unused portion of the credit carryover from 2022.

**Residential Clean Energy Credit Limit (Line 14)**

Residential clean energy credit. For purposes of taking the credit, the credit is limited to the amount of the unused portion of the credit carryover from 2023 or to the amount of the unused portion of the credit carryover from 2022.

**Section A—Qualified Energy Efficiency Improvements**

**Qualified fuel cell property costs.** Qualified fuel cell property costs are the costs of a fuel cell property that is used to generate electricity using a fuel cell property that has a net capacity of at least one-half kilowatt of peak and an electricity-only output of at least 100 kilowatt-hours per year. The fuel cell property must be used to generate electricity for a residential home. If both you and another person own the property, the credit is limited to the amount of the unused portion of the credit carryover from 2023 or to the amount of the unused portion of the credit carryover from 2022.

**Qualified energy efficiency improvements.** Qualified energy efficiency improvements are improvements to a residential home that are described in the following table. The credit is limited to the amount of the unused portion of the credit carryover from 2023 or to the amount of the unused portion of the credit carryover from 2022.

# HOW TO APPLY – Residential Energy Tax Credits

## Use IRS form 5695

Download it or ask your tax preparer for a copy.

Remember that this form needs to be attached to your 1040 form.

You don't need to submit receipts or equipment certifications – BUT you need to keep them in your files.

### PLEASE NOTE:

This is an educational presentation. None of the information is legal or tax information – It's your responsibility to research the IRA program and apply using the latest information provided by the appropriate US government offices.

Form 5695 (2023) Page 3

Form 5695 (2023) Page 2

Form 5695 (2023)

Form 5695 (2023)

# EXAMPLE – Heat Pump Water Heater

## Form 5695 instructions – page 6

### Lines 29a Through 29e

**Line 29a.** Enter the amounts you paid for electric or natural gas heat pumps that achieve the highest efficiency tier established by the CEE that is in effect as of the beginning of the calendar year in which the property is placed in service.

**Line 29b.** Enter the amounts you paid for electric or natural gas heat pump water heaters that achieve the highest efficiency tier established by the CEE that is in effect as of the beginning of the calendar year in which the property is placed in service.

**Line 29c.** Enter the amounts you paid for biomass stoves and biomass boilers that have a thermal efficiency rating of at least 75% (measured by the higher heating value of the fuel).

Don't enter more than \$2,000 on line 29e.

**Manufacturer's certification.** For purposes of taking the credit, you can rely on a manufacturer's certification in writing that a product is qualified energy property. Don't attach the certification to your return. Keep it for your records.

- Heat Pump Water Heater
- Highest CEE rating in 2024 but not CEE Advanced Tiers = UEF3.3 and ENERGY STAR rated.
- Placed in service in 2024
- Credit max is \$2,000
- Save the manufacturer's energy certification for your records



# EXAMPLE – Heat Pump Water Heater

## Form 5695 – page 3

Line 29b \$1,900

Line 29d \$1,900

Line 29e (30%) \$ 570

Line 31 \$3,000

(Example of your tax liability from the 1040 form)

Tax Credit is \$ 570

(Because it is the smaller of the 2)

**Section B – Residential Energy Property Expenditures** (continued)

<b>25a</b>	Enter the cost of improvements or replacement of panelboards, subpanelboards, branch circuits, or feeders . . . . .	<b>25a</b>		
<b>b</b>	Multiply line 25a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .			<b>25b</b>
<b>26</b>	Home energy audits.			
<b>a</b>	Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? (See instructions.) If you checked the “No” box, you cannot claim the home energy audit credit. Stop. Go to line 27.			<b>26a</b> <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	Enter the cost of the home energy audits . . . . .	<b>26b</b>		
<b>c</b>	Multiply line 26b by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$150 . . . . .			<b>26c</b>
<b>27</b>	Add lines 18b, 19e, 20b, 22b, 23b, 24b, 25b, and 26c . . . . .	<b>27</b>		
<b>28</b>	Enter the smaller of line 27 or \$1,200 . . . . .			<b>28</b>
<b>29</b>	Heat pumps and heat pump water heaters; biomass stoves and biomass boilers.			
<b>a</b>	Enter the cost of electric or natural gas heat pumps . . . . .	<b>29a</b>		
<b>b</b>	Enter the cost of electric or natural gas heat pump water heaters . . . . .	<b>29b</b>	\$1,900	
<b>c</b>	Enter the cost of biomass stoves and biomass boilers . . . . .	<b>29c</b>		
<b>d</b>	Add lines 29a, 29b, and 29c . . . . .	<b>29d</b>	\$1,900	
<b>e</b>	Multiply line 29d by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$2,000 . . . . .			<b>29e</b> \$ 570
<b>30</b>	Add lines 28 and 29e . . . . .	<b>30</b>		
<b>31</b>	Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet. (See instructions.) . . . . .			<b>31</b> \$3,000
<b>32</b>	<b>Energy efficient home improvement credit.</b> Enter the smaller of line 30 or line 31. Also include this amount on Schedule 3 (Form 1040), line 5b . . . . .			<b>32</b> \$ 570
<b>a</b>	If the special rule for joint occupants applies, check here <input type="checkbox"/> and attach a statement. (See instructions.)			

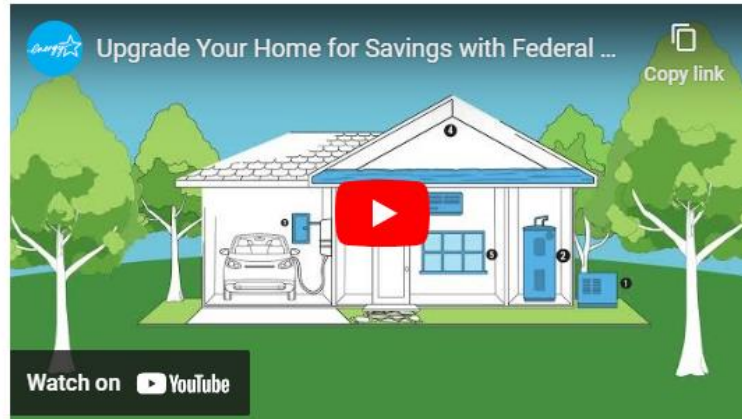
# EXAMPLE – Energy Efficiency Certification

<https://www.energystar.gov/about/federal-tax-credits/>

- About ENERGY STAR
- Impacts
- How ENERGY STAR Works
- How ENERGY STAR Protects the Environment
- Federal Tax Credits**
- Air Source Heat Pumps
- Battery Storage Technology
- Biomass Stoves/Boilers
- Central Air Conditioners
- Electric Panel Upgrade
- Electric Vehicles
- Exterior Doors
- Fuel Cells (Residential Fuel Cell and Microturbine System)
- Furnaces (Natural Gas, Oil)
- Geothermal Heat Pumps
- Heat Pump Water Heaters**
- Home Energy Audit

## Federal Tax Credits for Energy Efficiency

The Inflation Reduction Act of 2022 empowers Americans to make homes and buildings more energy-efficient by providing federal tax credits and deductions that will help reduce energy costs and demand, as we transition to cleaner energy sources.



**Homeowners Can Save Up to \$3,200 Annually on Taxes for Energy Efficient Upgrades**

[SEE TAX CREDITS FOR HOME BUILDERS](#)

[SEE TAX DEDUCTIONS FOR COMMERCIAL BUILDINGS](#)

- **Energy Certification = Consortium for Energy Efficiency (CEE) or ENERGY STAR® Rated (Yellow Sticker)**
- **Drill down on each product you are installing to get the details.**
- **Save everything in your tax folder**

# (The \$1,200 Bucket) – Home Improvements

## EEHIC - Energy Efficient Home Improvement Credit (Part II in instructions)

IMPROVEMENT / EQUIPMENT TYPE	TAX CREDIT	NOTES (Check website for more details)
<b>ENERGY EFFICIENT HOME IMPROVEMENT CREDIT (HEEHIC) (\$1,200 max combined per year)</b>		
Home Energy Audits*	30% of cost up to \$150	Must be conducted by a certified home energy auditor
Insulation* (materials only)	30% of cost up to \$1,200	Air sealing materials also qualify (Caulk and Expanding foam)
Windows and skylights (materials only)	30% of cost up to \$600	U factor < .20 (R5) and SHGC < .40 (Energy Star - Most Efficient)
Exterior doors (materials only)	30% up to \$250/door and \$500/year max	Must be Energy Star certified
Electric panel or circuit upgrades for new electric equipment	30% of cost up to \$600	Load capacity ≥ 200 amps. Must be installed in conjunction with either Home Improvement or Mechanical Equipment
<b>HEATING, COOLING and WATER HEATING EQUIPMENT (This is part of the annual \$1,200 tax credit bucket)</b>		
Central air conditioners*	30% of cost up to \$600	SEER2 ≥ 16.0 EER2 ≥ 12.0
Gas Water Heater < 55 gallon tank	30% of cost up to \$600	≥ 0.81 UEF (81% efficient) Must be Energy Star certified
Gas Water Heater ≥ 55 gallon tank	"	≥ 0.86 UEF (86% efficient) "
Gas Water Heater - Tankless	"	≥ 0.95 UEF (95% efficient) "
Gas Furnaces	"	≥ 97% AFUE (97% efficient) "
Gas Boilers	"	≥ 95% AFUE (95% efficient) "

**Example:** You're weatherizing your home. The insulation job is \$3,000 in materials. 30% of that (3,000 x .3) equals \$900 in tax credits. You still have \$300 left over to spend in another category like installing an insulated front door. Let's pick a \$900 door (900 x .3 = \$270 or \$20 more than the credit) **\$900 + \$250 = \$1,150 total EEHIC tax credit for this year!**

# (The \$2,000 Bucket) - Residential Clean Energy Credit

## Special Mechanical Equipment (Property)

EQUIPMENT TYPE	TAX CREDIT	NOTES (Check website for more details)
<b>SPECIAL MECHANICAL EQUIPMENT = \$2,000</b> (Can be added to the Home Improvement credits)		
Heat pump - split ducted systems*	30% of cost up to \$2,000	SEER2 ≥ 15.2, EER2 ≥ 10.0, HSPF2 ≥ 8.1, COP@5°F ≥ 1.75
Heat pump - mini-split non-ducted systems*	"	SEER2 ≥ 16.0, EER2 ≥ 9.0, HSPF ≥ 9.5, COP@5°F ≥ 1.75
Heat pump water heaters*	"	UEF ≥ 3.3 Must be Energy Star certified
Biomass stoves	"	Must be ≥ 75% efficient

**Example:** You're installing a mini-split heat pump for two rooms for \$7,000. (This is in addition to the home improvements from the previous slide.)

30% of that ( $7,000 \times .3$ ) equals \$2,100 but the maximum tax credit for that item is \$2,000 per year. The \$100 cannot be carried over to next year!

Now add the \$2,000 Special Mechanical Equipment credit to the \$1,150 Home Improvement credit from the previous slide - **The total tax credit for this one year would be \$3,150.**

(Of course, you can only take this credit if you owe this amount or more in taxes.)

# Other “Buckets” (Tax credits that we don’t have time to cover)

## Residential Clean Energy Credit (Part 1 in instructions)

- There is no upper limit on the credit.
- These credits can be added on top of the other tax credits.
- Remember, you can only use tax credits if you have the tax liability to subtract them from.

RESIDENTIAL CLEAN ENERGY EQUIPMENT (Can be added to the Home Improvement credits)		
Geothermal heat pumps	30% of cost - no upper limit	Energy Star certified. Principal residences and 2nd homes qualify.
Solar Thermal (Domestic hot water)	"	Certified by the Solar Rating and Certification Corporation (SRCC)
Solar Electric (PV)	"	Must meet applicable fire and electrical code requirements
Fuel Cells	"	Capacity of at least 0.5 kW and Efficiency greater than 30%
Wind Turbines	"	Principle and secondary residences qualify
Battery Storage	"	Must have a capacity $\geq$ 3 kilowatt hours.

# PPL ENERGY EFFICIENT HOME REBATES

<https://www.pplelectric.com/rebates>

## Single Weatherization Upgrades SHELL SYSTEM

	Rebate	Notes
→ <b>Attic Insulation</b> (electric heat)	\$500	75% of cost up to a max of \$500
<b>Attic Insulation</b> (central A/C, non-electric heat)	\$200	75% of cost up to a max of \$200
<b>Basement Wall Insulation</b> (electric heat)	\$500	75% of cost up to a max of \$500
<b>Basement Wall Insulation</b> (central A/C, non-electric heat)	\$200	75% of cost up to a max of \$200
→ <b>Air Sealing</b>	\$200	Air infiltration reduction (@ CFM50) x \$0.25 up to a max of \$200

Ex: Insulation job cost = \$3,000  
 $\$3,000 \times .75 = \$2,250$  (\$500 rebate)

800 cfm reduction in air leakage = \$200

## Single Efficient Equipment Upgrades MECHANICAL SYSTEM

	Rebate	Notes
Smart Thermostat (self-install)	\$50	ENERGY STAR® certified
Smart Thermostat (professional install)	\$100	ENERGY STAR certified. Must be installed by a PPL Electric Utilities qualified contractor.
→ <b>Heat Pump Water Heater</b>	\$400	Universal Energy Factor (UEF) ≥ 3.3
<b>Air Source Heat Pump</b>	\$350	≥ 15.2 SEER2, ≥ 11.7 EER2, ≥ 7.8 HSPF2
<b>Air Source Heat Pump</b>	\$450	≥ 16.3 SEER2, ≥ 12.9 EER2, ≥ 8.2 HSPF2
→ <b>Ductless Mini-Split Heat Pump</b>	\$400 (per outdoor unit)	≥ 15.2 SEER2, ≥ 11.7 EER2, ≥ 7.8 HSPF2
<b>Central Air Conditioner</b>	\$200	≥ 15.2 SEER2, ≥ 12 EER2
<b>Central Air Conditioner</b>	\$300	≥ 16.3 SEER2, ≥ 12.9 EER2

Make sure you follow the specs!

Make sure you follow the specs!

# BUNDLE YOUR SAVINGS for 2024

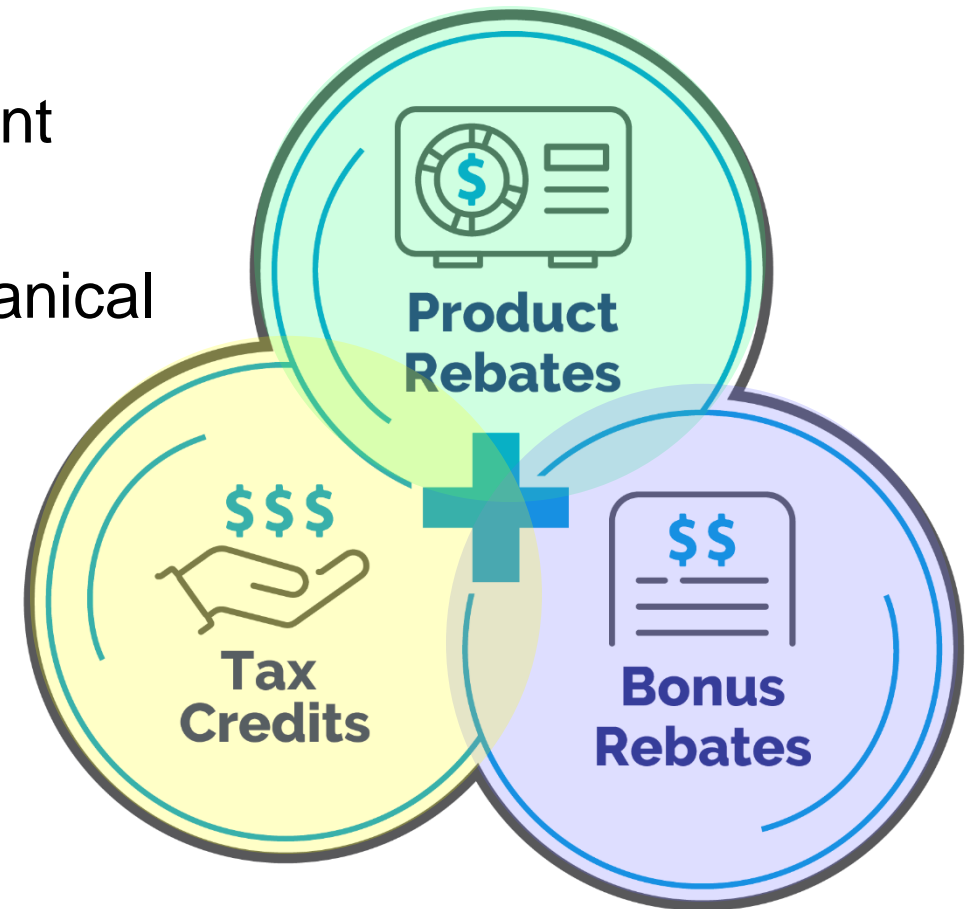
## Final Note: Don't forget to bundle your savings.

You may qualify for federal tax credits. It's a maximum of \$3,200 per year from two different "buckets":

- Up to \$2,000 for higher performance mechanical improvements and
- Up to \$1,200 home improvements.

<https://www.EnergyStar.gov/about/federal-tax-credits>

**Example: Attic air sealing and insulation**  
(30% of cost up to \$1,200 for federal tax credit)  
(Up to \$700 – PPL rebate)



# PPL Rebate + Federal Tax Credit Combinations

## Example 1: SHELL WORK only

PPL rebates up to \$700 and Federal Tax Credit up to \$300 for a **combined value of \$1,000.**

EXAMPLES ONLY!



PPL

Single Weatherization Upgrades	Rebate	Notes
<b>Attic Insulation</b> (electric heat)	\$500	75% of cost up to a max of \$500
<b>Attic Insulation</b> (central A/C, non-electric heat)	\$200	75% of cost up to a max of \$200
<b>Basement Wall Insulation</b> (electric heat)	\$500	75% of cost up to a max of \$500
<b>Basement Wall Insulation</b> (central A/C, non-electric heat)	\$200	75% of cost up to a max of \$200
<b>Air Sealing</b>	\$200	Air infiltration reduction (@ CFM50) x \$0.25 up to a max of \$200

75% of a \$3,000 job cost = \$2,250

800 cfm reduction in air leakage = \$200

## FEDERAL TAX CREDIT

IMPROVEMENT / EQUIPMENT TYPE	TAX CREDIT	NOTES (Check website for more details)
<b>ENERGY EFFICIENT HOME IMPROVEMENTS (\$1,200 max combined per year until 2032)</b>		
Home Energy Audits*	30% of cost up to \$150	Must be conducted by a certified home energy auditor
Insulation* (materials only)	30% of cost up to \$1,200	Air sealing materials also qualify (Caulk and Expanding foam)
Windows and skylights (materials only)	30% of cost up to \$600	U factor < .20 (R5) and SHGC < .40 (Energy Star - Most Efficient)
Exterior doors (materials only)	30% up to \$250/door and \$500/year max	Must be Energy Star certified
Electric panel or circuit upgrades for new electric equipment	30% of cost up to \$600	Load capacity ≥ 200 amps. Must be installed in conjunction with either Home Improvement or Mechanical Equipment

Material cost of \$1,000 x .3 = \$300



# PPL Rebate + Federal Tax Credit Combinations

## Example 2: Combined SHELL WORK + MECHANICAL WORK

(Combined shell value of \$1,000 from previous slide) + PPL heat pump water heater rebate = \$400 and Federal Tax Credit of \$540 for a **combined value of \$1,000 + 940 = \$1,940.**

PPL	Single Efficient Equipment Upgrades	Rebate	Notes
	Smart Thermostat (self-install)	\$50	ENERGY STAR® certified
	Smart Thermostat (professional install)	\$100	ENERGY STAR certified. Must be installed by a PPL Electric Utilities qualified contractor.
	<b>Heat Pump Water Heater</b>	\$400	Universal Energy Factor (UEF) ≥ 3.3
	<b>Air Source Heat Pump</b>	\$350	≥ 15.2 SEER2, ≥ 11.7 EER2, ≥ 7.8 HSPF2
	<b>Air Source Heat Pump</b>	\$450	≥ 16.3 SEER2, ≥ 12.9 EER2, ≥ 8.2 HSPF2
	<b>Ductless Mini-Split Heat Pump</b>	\$400 (per outdoor unit)	≥ 15.2 SEER2, ≥ 11.7 EER2, ≥ 7.8 HSPF2

## FEDERAL TAX CREDIT

EQUIPMENT TYPE	TAX CREDIT	NOTES (Check website for more details)
<b>SPECIAL MECHANICAL EQUIPMENT = \$2,000</b> (Can be added to the Home Improvement credits)		
Heat pumps*	30% of cost up to \$2,000	Ducted: EER2 ≥ 10, Mini-splits: SEER2 ≥ 16, EER2 ≥ 9, HSPF ≥ 9.5
Heat pump water heaters*	"	Must be Energy Star certified
Biomass stoves	"	Must be ≥ 75% efficient

30% of a \$1,800 job = \$540

# WHY GET AN ENERGY AUDIT?

It's an assessment of equipment and home systems -  
**How you use them, and which ones are underperforming.**

It's an assessment that becomes the foundation for  
**a report listing the major issues found and what it takes to solve those problems.**

It's a report you can use as an **Action Plan**  
**for scheduling work and maximizing the IRA tax credits.**

# 1<sup>ST</sup> STEP TO GETTING ANSWERS

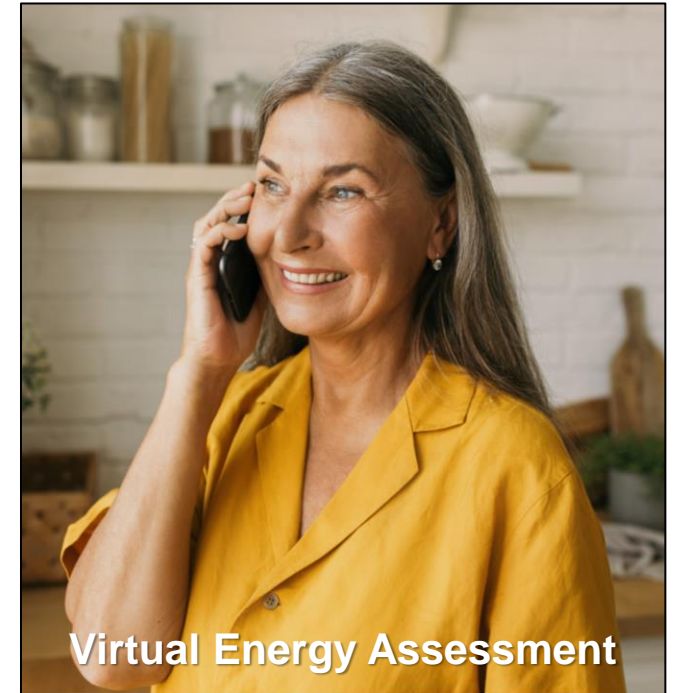
## VIRTUAL ENERGY ASSESSMENT

Your choice –

A voice or video call with an Energy Advisor

**FREE** for electric heating or central air customers and comes with a free energy savings kit mailed to your home.

**Call 877-486-9204 to schedule**



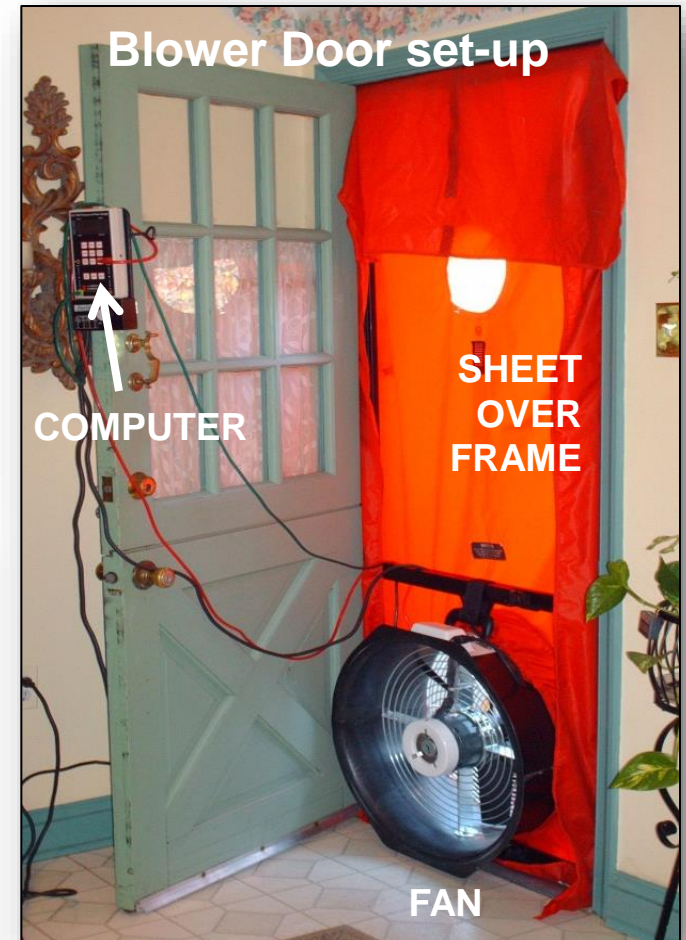
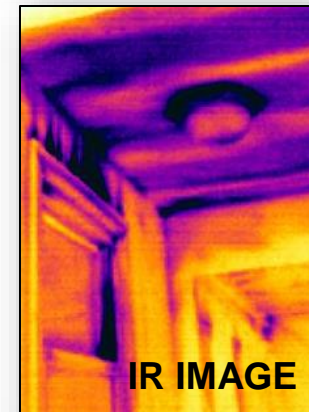
# 1<sup>ST</sup> STEP TO GETTING ANSWERS

## IN-HOME ENERGY AUDIT

Most in-home audits are free if you assign the rebate to the contractor. Check with your independent auditor if the assessment is free before you schedule an appointment.

**\$350 rebate** for electric heating and central AC customers

**\$200 rebate** for electric heating or central AC customers



<https://www.pplelectricsavings.com//ppl/homeequipment/contractor/>

# PPL BONUS REBATES

## **Comprehensive Retrofit Bonus 1 (\$250)**

(2 major treatments installed within 12 months) (1 weatherization upgrade + 1 other major upgrade)

## **Comprehensive Retrofit Bonus 2 (+\$100 or \$350 total)**

(3 major treatments installed within 12 months) (Bonus Tier 1 + 1 or more additional major upgrades)

## **Deep Energy Retrofit Bonus (\$500)**

(3 major treatments installed at the same time)

(In-Home audit + 3 treatments with at least 1 shell and 1 mechanical treatments)

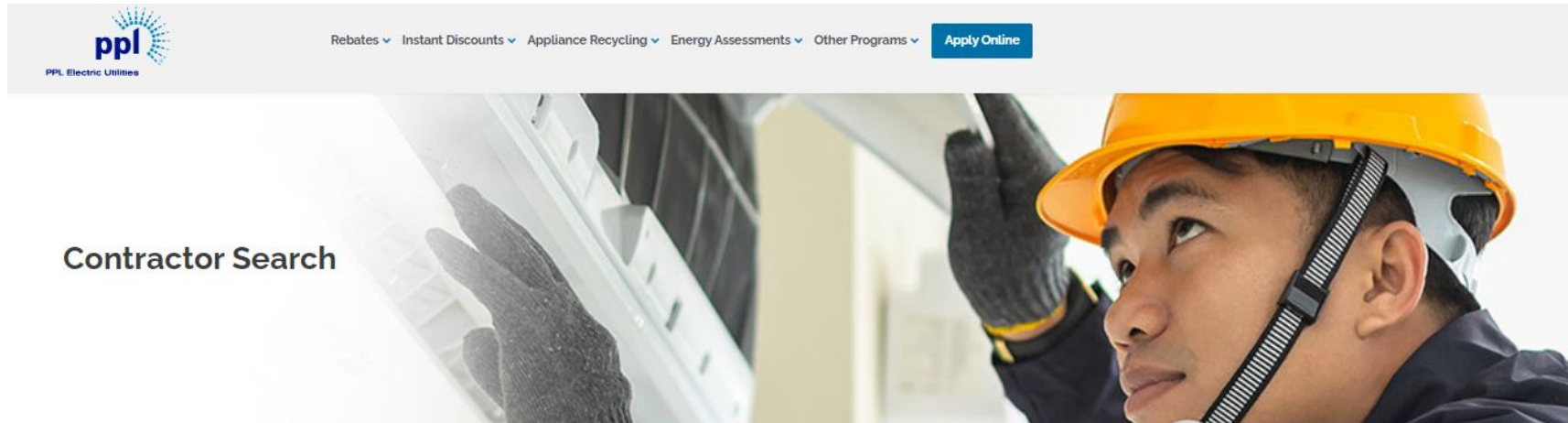
(Cannot be used with Bonus 1 or 2)

**DER Bonus webpage:** <https://pplelectric.com/retrofit>

# CONTRACTORS

**Log onto the PPL Electric Utilities website** for more program information or to identify a Trade Ally you'd like to hire.

<https://www.pplelectricsavings.com//ppl/homeequipment/contractor/>



**The Trade Allies below are qualified to provide In-home Energy Audits with the Deep Energy Retrofit BONUS.**

**Advanced Efficiency Worx  
Energy Services Group  
King Conservation  
MT Weatherization**

[support@aeworxpa.com](mailto:support@aeworxpa.com)  
[info@energysvc.com](mailto:info@energysvc.com)  
[casey@kingconservationgroup.com](mailto:casey@kingconservationgroup.com)  
[ACastles@tennygroup.com](mailto:ACastles@tennygroup.com)

# QUESTIONS and COMMENTS ?

Please type them into the questions box

[ppl electric.com/bundled](http://ppl electric.com/bundled)

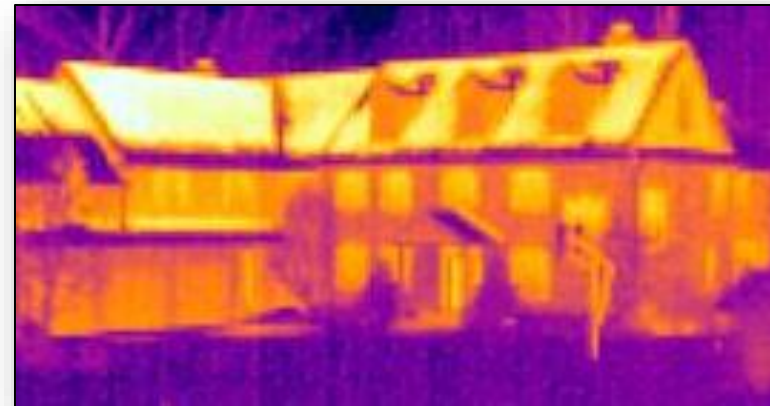




PPL Electric Utilities

# Thank you for coming today

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Hap Haven  
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