

2024 Telecom (VoIP) Taxation Summary

4th quarter

<i>Federal FCC Regulatory Fee (VoIP)</i>	<i>0.542%</i>
<i>Federal FCC Regulatory Fee-Toll Free</i>	<i>0.12</i>
<i>Federal Universal Service Fund (USF)</i>	<i>35.8%</i>
<i>Federal Subscriber Line Charge (EUCL)</i>	<i>4.31</i>
<i>Local Utility Users Tax</i>	<i>4.5%</i>
<i>CA Relay Service and Communications Devices Fund</i>	<i>1.11</i>
<i>California Emergency Telephone Users (ETUS) 911</i>	<i>.41</i>
<i>California Emergency Telephone Users (ETUS) 988</i>	<i>.08</i>
<i>CPUC User Fee</i>	<i>1.2%</i>

Federal FCC Regulatory Fee (VoIP) - As set forth in 47 U.S.C. 159(a), the Commission is required by Congress to collect regulatory fees to recover the regulatory costs associated with its enforcement, policy and rulemaking, user information, and international activities. For more information on the Federal Interstate Telecommunications Service Provider (ITSP) Fee, see <http://www.fcc.gov/fees/regfees.html>.

Federal FCC Regulatory Fee (Toll Free) - As set forth in 47 U.S.C. 159(a), the Commission is required by Congress to collect regulatory fees to recover the regulatory costs associated with its enforcement, policy and rulemaking, user information, and international activities. For more information on the Federal Interstate Telecommunications Service Provider (ITSP) Fee, see <http://www.fcc.gov/fees/regfees.html>.

Federal Universal Service Fund (USF) Surcharge - This surcharge funds programs to ensure affordable communications services are available across the country. All telephone service providers and providers of telecommunications must contribute and may recover these contributions from subscribers. This charge is calculated as a percentage of your telecommunications monthly bill. The rate is established by the Federal Communications Commission (FCC). See <https://www.fcc.gov/general/universal-service>

Federal Subscriber Line (EUCL) Charge - The Subscriber Line Charge (SLC) is a monthly per PRI trunk charge assessed to ensure access to a continuously enhanced local network. The charge recovers some of the costs associated with delivering the service and connecting the Customer to the Company's network.

The SLC is commonly referred to by Incumbent Local Exchange Carriers (ILECS) as an End User Common Line Charge or a Federal Subscriber Line Charge. The FCC regulates and caps the charge for ILECs but does not for CLECs or VoIP providers. See https://webproda.cpuc.ca.gov/-/media/cpuc-website/files/uploadedfiles/cpuc_public_website/content/utilities_and_industries/communications-telecommunications_and_broadband/urfbasicratesplusslc051214.pdf

Local Utility Users Tax – This is a local tax on the purchase of utility services. It applies to the unincorporated area of Los Angeles. See <https://ttc.lacounty.gov/uut/>

CA Relay Service and Communications Devices Fund – This surcharge funds programs that enable people with hearing or speech impediments to communicate by telephone. All telephone service providers must contribute and may recover these contributions from subscribers. Fee is per line. See <https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees>

California Emergency Telephone Users (ETUS) 911 – This state surcharge is used to provide emergency services to your community. Fee is per line. See <https://www.cdtfa.ca.gov/taxes-and-fees/emergency-telephone-users-surcharge/>

California Emergency Telephone Users (ETUS) 988 – This state surcharge is used to provide suicide prevention services to your community. Fee is per line. See <https://www.cdtfa.ca.gov/taxes-and-fees/mts.htm>

CPUC User Fee – The purpose of this fee is to finance the CPUC's annual operating budget. See <https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/cpuc-user-fee>

