



FEDERAL REGULATORY FEES

Name of Tax/Fee/Surcharge	Regulatory or Jurisdictional Entity	Description	URL	Effective Date	Purpose of Tax	Service Type (includes features)	Current Rate	Locations Affected
Universal Service Fund	FCC	FCC - Universal Service Fee	http://www.fcc.gov/encyclopedia/contribution-factor-quarterly-filings-universal-service-fund-usf-management-support	1/1/2013; 6/17/1997	<ol style="list-style-type: none"> Promote the availability of quality services at just, reasonable and affordable rates for all consumers Increase nationwide access to advanced telecommunications services Advance the availability of such services to all consumers, including those in low income, rural, insular, and high cost areas at rates that are reasonably comparable to those charged in urban areas Increase access to telecommunications and advanced services in schools, libraries and rural health care facilities Provide equitable and non-discriminatory contributions from all providers of telecommunications services to the fund supporting universal service program 	1.2.2.8.1 MPLS Port Transport Speeds; 1.2.2.8.2 MPLS Port and Access Bundled Transport Speeds; 1.2.2.8.3 MPLS Port, Access and Router Bundled Transport Speeds; 1.2.2.8.4 MPLS Port, Access and Router Bundled On-Net Transport Speeds; 1.2.2.8.5 MPLS Port, Access and Router Bundled Off-Net Transport Speeds; 1.2.2.8.6 MPLS Port, Access and Router Bundled Ethernet On-Net Transport Speeds; 1.2.2.8.7 MPLS Port, Access and Router Bundled Ethernet Off-Net Transport Speeds; 1.2.3.2.4 Converged VoIP Handset Service Packages; 1.2.3.3 Converged VoIP Service Features; 1.2.4.1 Audio Conferencing Service and Features; 1.2.3.4.4 Converged VoIP Off-Net Toll-Free; 1.2.3.4.5 Converged VoIP International Off-Net Calling; 1.2.3.5 VoIP Voice Mail Services and Features; 1.2.5.8 SIP Calling Plans; 1.2.5.9 SIP Trunk International Off-Net Calling;	16.60%	All
Universal Service Fund	FCC	Administrative Expense Recovery Fee	http://hraunfoss.fcc.gov/edocs_public/attachmatch/FCC-02-329A1.doc	6/1/2013	The Administrative Expense Fee is being imposed to recover a portion of costs associated with implementing, administering, and complying with federal regulations and programs	1.2.2.8.1 MPLS Port Transport Speeds; 1.2.2.8.2 MPLS Port and Access Bundled Transport Speeds; 1.2.2.8.3 MPLS Port, Access and Router Bundled Transport Speeds; 1.2.2.8.4 MPLS Port, Access and Router Bundled On-Net Transport Speeds; 1.2.2.8.5 MPLS Port, Access and Router Bundled Off-Net Transport Speeds; 1.2.2.8.6 MPLS Port, Access and Router Bundled Ethernet On-Net Transport Speeds; 1.2.2.8.7 MPLS Port, Access and Router Bundled Ethernet Off-Net Transport Speeds; 1.2.3.2.4 Converged VoIP Handset Service Packages; 1.2.3.3 Converged VoIP Service Features; 1.2.4.1 Audio Conferencing Service and Features; 1.2.3.4.4 Converged VoIP Off-Net Toll-Free; 1.2.3.4.5 Converged VoIP International Off-Net Calling; 1.2.3.5 VoIP Voice Mail Services and Features; 1.2.5.8 SIP Calling Plans; 1.2.5.9 SIP Trunk International Off-Net Calling;	0.45%	All

CALIFORNIA UNIVERSAL SERVICE SURCHARGES

Name of Tax/Fee/Surcharge	Regulatory or Jurisdictional Entity	Description	URL	Effective Date	Purpose of Tax	Service Type (includes features)	Current Rate	Locations Affected
California Universal Service Surcharges			http://www.cpuc.ca.gov/PUC/Telco/Consumer+Information/surcharges.htm	10/9/2011	The legislature extended the USF surcharges detailed below to I-VoIP providers effective 10/9/2011			
California Advanced Services Fund	CPUC	California Advanced Services Fund (CASF)	website	9/27/2010	...to encourage deployment of high-quality advanced communications services to all Californians that will promote economic growth, job creation, and the substantial social benefits of advanced information and communications technologies... Cal. Pub. Util. Code § 281	1.2.3.2.4 Converged VoIP Handset Service Packages; 1.2.3.3 Converged VoIP Service Features;	0.164%	All
California High-Cost Fund - A	CPUC	California High Cost Fund A Service Charge (CHCF-A)	website	1/1/2007	...to provide for transfer payments to small independent telephone corporations providing local exchange services in high-cost rural and small metropolitan areas in the state to create fair and equitable local rate structures... Cal. Pub. Util. Code § 275	1.2.3.2.4 Converged VoIP Handset Service Packages; 1.2.3.3 Converged VoIP Service Features;	0.180%	All



California High-Cost Fund - B	CPUC	California High Cost Fund B Service Charge (CHCF-B)	website	1/1/2006	"...to provide for transfer payments to telephone corporations providing local exchange services in high-cost areas in the state to create fair and equitable local rate structures" Cal. Pub. Util. Code § 276	1.2.3.2.4 Converged VoIP Handset Service Packages; 1.2.3.3 Converged VoIP Service Features;	0.180%	All
Deaf and Disabled Telecommunications Program Administrative Committee Fund	DDTP	Deaf and Disabled Telecommunications Program (DDTP) Administrative Committee Fund	website	1/1/2013	...to provide specified telecommunications services and equipment to persons in this state who are deaf or disabled.... Cal. Pub. Util. Code § 278	1.2.3.2.4 Converged VoIP Handset Service Packages; 1.2.3.3 Converged VoIP Service Features;	0.200%	All
California PUC Tax	CPUC	CPUC Tax	http://www.cpuc.ca.gov/PUC/Telco/Information+for+providing+service/userfee.htm	1/1/2014	To finance the Commission's annual operating budget	1.2.3.2.4 Converged VoIP Handset Service Packages; 1.2.3.3 Converged VoIP Service Features;	0.180%	All
Relay Service & Communication Devices	CPUC	California Relay Service & Communication Devices Fund (CSR)	http://www.cpuc.ca.gov/PUC/Telco/Consumer+Information/surcharges.htm	2/1/2014	The CRS is a dual-party relay system, using 3rd party intervention, to connect individuals who are deaf or hearing impaired with hearing persons. The service includes Speech-to-Speech (STS)	1.2.3.2.4 Converged VoIP Handset Service Packages; 1.2.3.3 Converged VoIP Service Features;	0.200%	All
California Teleconnect Fund Administrative Committee Fund	CTF	California Teleconnect Fund Administrative Committee Fund (CTF)	website	1/1/2009	"...to advance universal service by providing discounted rates to qualifying schools maintaining kindergarten or any of grades 1 to 12, inclusive, community colleges, libraries, hospitals, health clinics, and community organizations...." Cal. Pub. Util. Code § 280	1.2.3.2.4 Converged VoIP Handset Service Packages; 1.2.3.3 Converged VoIP Service Features;	0.590%	All
Universal Lifeline Telephone Service Trust Administrative Committee Fund	CPUC	California Universal Lifeline Telephone Service Trust Administrative Committee Fund	website	7/30/2001	...to ensure lifeline telephone service is available to the people of the state.... Code § 277 Cal. Pub. Util.	1.2.3.2.4 Converged VoIP Handset Service Packages; 1.2.3.3 Converged VoIP Service Features;	1.150%	All

CALIFORNIA STATE SALES TAX

Name of Tax/Fee/Surcharge	Regulatory or Jurisdictional Entity	Description	URL	Effective Date	Purpose of Tax	Service Type (includes features)	Current Rate	Locations Affected
California State & Local Sales Tax	BOE	State Sales Tax	http://www.boe.ca.gov/sutax/pam71.htm	11/6/2012	Sales Tax collected for the State of California General Fund, County & City Fund, Local Revenue Funds, and Local Police Funds, etc.	All Converged VoIP Services (Excludes Labor Categories)	7.50%	All