

CALNET 4 Category	Service Type (includes features)	Regulatory or Jurisdictional Entity (e.g., FCC, CPUC, BOE, IRS, etc.)	Name of Tax, Fee or Surcharge	Description	GEO CODE/Tax Type Code (Internal)	Current Rate	URL identifying the current rate**	Effective Date	Purpose of the Tax, Fee or Surcharge	Notes and Comments	State Exempt: Yes or No
16 22 29	Long Dist/Voice Conf Cloud-Hosted VoIP Converged VoIP	CA (BOE)	911 tax	Emergency Telephone Users (911) Surcharge	05/03	\$0.30/line	http://boe.ca.gov/sptaxprog/emergency_tele_users_surcharge.htm	2008	This surcharge tax provides funding for Emergency Telephone Service (911) in California.	Applies to number of access lines that service users subscribe for use in California	Yes
16 20 22 23 27 28 29	Long Dist/Voice Conf MPLS Data Network Cloud-Hosted VoIP Metro Ethernet Standard Contact Center Custom Contact Center Converged VoIP	CA (CPUC)	CA High Cost Fund B	California High Cost Fund-B (CHCF-B)	05/43	0.000%	http://consumers.cpuc.ca.gov/surchargesfeestaxes/	2011	Provides subsidies to carriers of last resort (COLRs) for providing basic local telephone service to residential customers in high-cost areas.	MPLS Data Network (access)	No
16 20 22 23 27 28 29	Long Dist/Voice Conf MPLS Data Network Cloud-Hosted VoIP Metro Ethernet Standard Contact Center Custom Contact Center Converged VoIP	CA (CPUC)	TRS (CTF)	California Teleconnect Fund (CTF)	05/41	0.7800%	http://consumers.cpuc.ca.gov/surchargesfeestaxes/	Decision 96-10-066 (11/25/1996) 2008	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations.	MPLS Data Network (access)	No
16 20 22 23 27 28 29	Long Dist/Voice Conf MPLS Data Network Cloud-Hosted VoIP Metro Ethernet Standard Contact Center Custom Contact Center Converged VoIP	CA (CPUC)	USF (ULTS)	California LifeLine Program (ULTS)	05/40	4.75%	http://consumers.cpuc.ca.gov/surchargesfeestaxes/	1987	California LifeLine provides discounted basic telephone (landline) services to eligible California households.	MPLS Data Network (access)	No
16 20 23 27 28	Long Dist/Voice Conf MPLS Data Network Metro Ethernet Standard Contact Center Custom Contact Center	CA (PUC)	PUC User Fee	Public Utilities Commission User Fee	05/04	0.52%	http://www.cpuc.ca.gov/userfees/	2006	The purpose of this fee is to finance the Commission's annual operating budget.	New Rate effective 10/1/2020 MPLS Data Network (access)	No
16 20 22 23 27 28 29	Long Dist/Voice Conf MPLS Data Network Cloud-Hosted VoIP Metro Ethernet Standard Contact Center Custom Contact Center Converged VoIP	CA (CPUC)	DEAF (Telecom & Relay) CRS/CDF "DDTP "CA Relay Service and Communications Devices Fund"	Designated as "CA Relay Service and Communication Fund"	05/42	0.50%	http://consumers.cpuc.ca.gov/surchargesfeestaxes/	2011	To fund The Deaf and Disabled Telecommunications Program (DDTP) that provides basic telephone service and telecommunications devices to deaf or hearing impaired consumers.	MPLS Data Network (access)	No
16 20 22 23 27 28 29	Long Dist/Voice Conf MPLS Data Network Cloud-Hosted VoIP Metro Ethernet Standard Contact Center Custom Contact Center Converged VoIP	CA (CPUC)	CA High Cost Fund A	California High Cost Fund-A (CHCF-A)	05/50	0.70%	http://consumers.cpuc.ca.gov/surchargesfeestaxes/	2011	Provide a source of supplemental revenue to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas.	New Rate effective 12/1/2020 MPLS Data Network (access)	No
16 20 22 23 27 28 29	Long Dist/Voice Conf MPLS Data Network Cloud-Hosted VoIP Metro Ethernet Standard Contact Center Custom Contact Center Converged VoIP	CA (CPUC)	California Advanced Services Fund (CASF)	California Advanced Services Fund (CASF)	05/51	1.019%	http://consumers.cpuc.ca.gov/surchargesfeestaxes/	2007	Assures widespread availability of high-quality telecommunications services to all Californians.	New Rate effective 12/1/2020 MPLS Data Network (access)	No

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16 22 29	Long Dist/Voice Conf Hosted VoIP Cloud-Hosted VoIP Converged VoIP	CA (BOE & Local)	State & Local Sales Tax (State/Local)	State & Local Sales Tax (State/Local)	05/99 (varies)	7.25% - 10.50%	http://www.boe.ca.gov/sutax/pam71.htm	1941/1955	Funds California's state and many special taxing jurisdictions (districts) for capital overlay projects and cost of public services.	CPE only Varies with Local Counties and Cities	Yes
16 20 22 23 27 28 29	Long Dist/Voice Conf MPLS Data Network Cloud-Hosted VoIP Metro Ethernet Standard Contact Center Custom Contact Center Converged VoIP	Fed (FCC)	Federal Universal Service Fee (USF)	Federal Universal Service Fee (USF)	00/40	31.80%	https://www.fcc.gov/general/contribution-factor-quarterly-filings-universal-service-fund-usf-management-support	2002	Funded by Telecommunications Service Providers to advance universal services for schools, rural health care providers/facilities, and libraries.	New Rate effective on 1/1/2021 MPLS Data Network (access)	No
16 20 22 23 27 28 29	Long Dist/Voice Conf MPLS Data Network Cloud-Hosted VoIP Metro Ethernet Standard Contact Center Custom Contact Center Converged VoIP	CTL/FCC	Cost Recovery Fee	Cost Recovery Fee	01/38	5.85%	https://www.lumen.com/content/dam/lumen/help/assets/taxes-fees-and-surcharges.pdf	2000	Surcharge to recover costs the Company incurs for expenses such as, but not limited to, federal and state regulatory and license fees, fees to fund telecommunications services for the speech and hearing impaired and North American Number Plan administration imposed on the Company and its affiliates.	MPLS Data Network (access)	No
16 20 22 23 27 28 29	Long Dist/Voice Conf MPLS Data Network Cloud-Hosted VoIP Metro Ethernet Standard Contact Center Custom Contact Center Converged VoIP	CTL/FCC	Administrative Expense Fee	Administrative Expense Fee	00/30	1.500%	https://www.lumen.com/content/dam/lumen/help/assets/taxes-fees-and-surcharges.pdf	2014	Surcharge to recover a portion of internal costs and expenses incurred by the Company to implement, administer, and comply with federal regulations and programs.	MPLS Data Network (access)	No
16 20 22 23 24 25 27 28 29	Long Dist/Voice Conf MPLS Data Network Cloud-Hosted VoIP Metro Ethernet Flat Rate Internet Service Sustained Bandwidth Internet Standard Contact Center Custom Contact Center Converged VoIP	CTL/FCC	Property Surcharge	Property Surcharge	01/34	5.55%	https://www.lumen.com/content/dam/lumen/help/assets/taxes-fees-and-surcharges.pdf	Varies	Surcharge to recover amounts paid to various taxing jurisdictions for property taxes imposed on the Company and its affiliates.		No
16 20 22 23 24 25 27 28 29	Long Dist/Voice Conf MPLS Data Network Cloud-Hosted VoIP Metro Ethernet Flat Rate Internet Service Sustained Bandwidth Internet Standard Contact Center Custom Contact Center Converged VoIP	CTL/FCC	Franchise Cost Recovery Fee	Franchise Cost Recovery Fee	39 (varies)	0.12%-10.12%	https://www.lumen.com/content/dam/lumen/help/assets/taxes-fees-and-surcharges.pdf	2008	Surcharge to recover local government franchise fees and right-of-way costs incurred for the use of the public right-of-way.	New Rates effective on 1/1/2021 MPLS Data Network (access)	No
16	Long Dist/Voice Conf	Fed (IRS)	Federal Excise Tax	Federal Excise Tax	00/70	3.00%	http://www.irs.gov/pub/irs-pdf/p510.pdf http://constitution.org/uslaw/sal/047_itax.pdf	1898 and 1932	Federal Telephone Excise Tax is imposed for amounts paid for communications services.	State exempt with certification.	Yes
16 20 22 23 27 28 29	Long Dist/Voice Conf MPLS Data Network Cloud-Hosted VoIP Metro Ethernet Standard Contact Center Custom Contact Center Converged VoIP	CA Local Taxing Jurisdictions	Communication Users' Tax (City and County Utility Tax)	Communication Users' Tax (City and County Utility Tax)	05/01,07 (varies)	0% - 11.0%	http://www.uutinfo.org/uutinfo_city_menu.htm	Varies by Locality	Various localities impose a Utility User's tax on telecommunications services to fund local services.	State exempt with certification.	Yes

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16	Long Dist/Voice Conf			Emergency Telephone Users			http://www.uutinfo.org/uutinfo		Various localities impose a 911 fee on local services to fund local emergency 911 service.	State exempt with certification.	
22	Cloud-Hosted VoIP			(911) Surcharge	05/03	Varies by Locality	http://www.uutinfo.org/uutinfo				
29	Converged VoIP	CA (BOE)	911 tax				http://www.uutinfo.org/uutinfo				Yes