

# **Taxes & Fees**

## **Learn about the taxes, surcharges and fees**

We apply taxes, surcharges and fees to your Boost Mobile service based on rates decided by federal, state and local laws.

## **Federal Charges**

### **Federal Universal Service Fund Surcharge**

The Federal Universal Service Fund supports the telecommunications needs of consumers living in high-cost service areas, low-income households, schools, libraries and rural healthcare providers. The amount we charge you is meant to recover our contribution to the fund. The FCC adjusts the amount we are required to contribute each quarter and therefore, we may adjust the amount charged on your bill to account for these changes. For more information on the Federal Universal Service Fund, please visit <https://www.fcc.gov/general/universal-service>.

### **Regulatory Cost Recovery Fee**

The Regulatory Cost Recovery Fee is charged to recover the following regulatory costs incurred by Boost Mobile: Federal Telecommunications Relay Service, (Federal TRS) various FCC Regulatory fees and the cost to comply with other federal regulatory programs.

## **State and Local Taxes**

State and local charges vary depending on your place of primary use. Some of the more common charges, which may or may not appear on your bill, include:

### **Sales and Use Tax**

Taxes assessed by state, county or city governments on telephone services that are imposed on the consumer. Boost Mobile is required to collect and remit these taxes to the applicable government authority.

### **911 or E911 Charge**

A dedicated tax that provides funds for the communications systems that support emergency and quick response police, fire and ambulance services with identification of phone number and location. These are imposed on the consumer. Boost Mobile is required to collect and remit these taxes to the applicable government authority.

### **Special District Sales Tax**

These taxes are assessed outside the scope of states, counties or cities and are used for transit districts, stadium districts and other special purpose tax districts. They are imposed on the consumer. Boost Mobile is required to collect and remit these taxes to the applicable government authority.

### **Communication Services Tax**

These taxes are applied similar to sales and use taxes, but are specifically applied to communication services including wireless telephone service. They are imposed on the consumer. Boost Mobile is required to collect and remit these taxes to the applicable government authority.

**Gross Receipts Tax**

These taxes are assessed by state, county or city governments on wireless telephone service. Amounts charged by Boost Mobile are remitted to the applicable government authority.

**State and Local Regulatory Surcharges**

Depending on the location of your place of primary use, certain State and Local regulatory surcharges may be applied to recover costs incurred by Boost Mobile for State regulatory requirements. These charges are generally meant for reimbursement of taxes imposed on Boost Mobile that we are choosing to pass on to the consumer. These include, but are not limited to the following:

**State Universal Service Fund Surcharge/State High Cost Fund Surcharge**

These surcharges help to keep basic exchange rates affordable to all customers who live in the state. Funds collected are remitted to the state utility commission. Please note, the Texas Universal Service Fund assessment rate has been increased from 3.3% to 24% effective August 1, 2022.

The California PUC has adopted a new surcharge mechanism to fund the State's Universal Service Public Purpose Programs. Effective 4/1/2023, each wireless line will be subject to a surcharge of \$1.11 per month. [Here is a link to more information about the change and what the surcharge is used to fund.](#)

**State of California MTS Payment Surcharge**

Until further notice, only the local portion of the Mobile Telephony Surcharge ("MTS") will be collected; the state portion will not be collected. California customers may see other taxes included with their charges. The total charge paid still includes a charge for taxes and fees, thus this tax change does not impact pricing.

**State Telecommunications Relay Service Fund**

This surcharge helps to fund relay centers that assist hearing and speech impaired individuals make and receive phone calls. Funds collected are remitted to the appropriate government authority administering the fund.

**Excise Tax — Telecom Surcharge**

Certain jurisdictions assess an excise tax on telecommunication services. Funds collected from this surcharge are remitted to the applicable government authority assessing the tax.

If you have any questions about the taxes or fees you are charged, please email us [consumertaxissues@dish.com](mailto:consumertaxissues@dish.com).