

**TABLE 15**

<b>TAXATION</b>									
<b>Corporate Income Tax/Franchise Tax</b>		State	Local						
Rate (range)		9.99%							
Formula (e.g., Sales, Property & Payroll)		Property + Payroll + Sales (x3) / 5							
Federal Taxes Deductible		Yes							
Accelerated Depreciation Permitted (Yes or No)		No							
<b>Personal Income Tax</b>		State	Local						
Rate (Range)									
Earned Income		3.07%	0.5%-2.35%						
Unearned Income (e.g., Dividend)		3.07%							
<b>Local Wage Tax (Paid by Employer)</b>		Rate	Basis						
City Residents		0							
Non City Residents		0							
<b>Gross Receipts Tax Rate by Type of Business</b>									
A) Utilities at 50 mills									
B)									
C)									
D)									
E)									
<b>Sales/Use Tax Rate</b>									
State		6%							
Local		0%							
Total		6%							
<b>Sales Tax Rate by Utility:</b>									
Electric Power		6% Non-Res							
Natural Gas		6% Non-Res							
Fuel Oil		6% Non-Res							
Water		6% Non-Res							
Sewer		6% Non-Res							
Hazardous Waste Disposal		6% Non-Res							
<b>Telephone Sales Tax Rates (State and local combined)</b>									
Local Area		6%							
Long Distance In State		6%							
Long Distance Out of State		6%							
<b>Machinery &amp; Equipment Subject to Sales/Use Tax</b>									
Production		Exempt							
Non-Production		6%							
Pollution Control									
Office Furniture/Fixtures/Equipment									
<b>Sales/Use Tax (Yes or No) on</b>									
Office Building Construction Materials		No							
Industrial Building Construction Materials		No							
Manufacturers' Raw Materials									
Standard Software									
Custom Software									
<b>Intangible Property</b>									
Describe What is Subject to Tax Rate (e.g., Accounts Receivable, Capital Stock)									
Basis & Rate									
Stock Bond Transaction Fee (Yes or No, If Yes, List Rate)									
<b>Emergency Medical Services Tax (Paid by Employee) Major Employment Centers</b>		Hazleton Luzerne	Honesdale Wayne	Jim Thorpe Carbon	Milford Pike	Pottsville Schuylkill	Scranton Lackawanna	Stroudsburg Monroe	Wilkes-Barre Luzerne
City Residents		\$52	\$52	\$10	\$0	\$52	\$52	\$52	\$52
Non City Residents		\$52	\$52	\$10	\$0	\$52	\$52	\$52	\$52
<b>Real Property Tax Rates for Jurisdictions Featuring Major Employment Centers</b>		Hazleton Luzerne	Honesdale Wayne	Jim Thorpe Carbon	Milford Pike	Pottsville Schuylkill	Scranton Lackawanna	Stroudsburg Monroe	Wilkes-Barre Luzerne
City Millage		39.8	3.3	5.9	30	12.87	28.5	27.5	73.63
County Millage		94.9	2.13	6.893	15.17	11.98	29.729	15.5	94.9
School Millage		170	11.08	37.6	94.2	34	89.17	114	284
Special District Millage									
Total Millage		304.7000	16.5100	50.3930	139.3700	58.8500	147.3990	157.0000	452.5300
Assessment Ratio (%)		6.8	8.2	43.2	22.7	43.2	19.2	17.9	6.8
Effective Rate per \$100 Value		\$2.07	\$0.14	\$2.18	\$3.16	\$2.54	\$2.83	\$2.81	\$3.08

**TABLE 15**

<b>TAXATION</b>	
<b>Personal Property Tax Rates per \$100 for Jurisdictions Featuring Major Employment Centers</b>	
City Millage	0
County Millage	0
School Millage	0
Special District Millage	0
Total Millage	0
Assessment Ratio (%)	0
Effective Rate per \$100	0
<b>State Property Tax Effective Rate per \$100</b>	
Real Property (land/building)	0
Personal Property (machinery/equipment)	0
<b>Subject to Personal Property Tax</b>	
Production Machinery & Equipment	0
Non Production Machinery & Equipment	0
Pollution Control	0
Inventory	
Raw Materials	0
Work in Progress	0
Finished Goods	0
Freeport Legislation	
Applicable to Warehousing	0
Applicable to Manufacturing	0
Goods Stored in a Public Warehouse	0
City/County Option to Allow Freeport (yes or no)	0
Office Furniture-Fixtures	
Computer Equipment	0
Workstations	0
Telephones	0
Furniture	0
Company Vehicles	0
Standard Software	0
Custom Software	0

Updated: 3/9/2006