Taxes, surcharges and service fees overview

The monthly service charges on your Order Form (Exhibit A) do not include the taxes, surcharges, and fees below. These are billed in addition to your service charges and fall into three categories. Charges that are based on lines or accounts are listed with their current rate so you can estimate your monthly total.

1 Government taxes

Fee	Rate	What it covers
Federal Tax	Varies	Federal tax on local telecommunications services. Not charged to accounts with federal tax-exempt status on file.
State Sales Tax	Varies by state	Sales tax collected and remitted to the state. Not charged to accounts with state tax-exempt status on file.
Public Safety Emergency Telephone Act (911) Fee	Varies by state	State-mandated fee that funds the operation of 911 emergency telecommunications services in your area.

2 Regulatory and carrier cost recovery fees

Fee	Rate	What it covers
Federal Universal Service Fund (FUSF)	Percentage set quarterly by the FCC	Federal program that helps keep telecommunications services available to all consumers nationwide. The FCC sets the contribution percentage each quarter. It is applied to the interstate portion of telecommunications charges and applicable surcharges, including the VoIP Access Fee, OSS Fee, and E911 Service Fee. FUSF is a federal program contribution, not a tax, so it applies to tax-exempt accounts.
VoIP Access Fee	$4.60 per line / call path / trunk, per month	Combines three line-based cost recovery charges into one: **Number Portability:** Recovers the ongoing cost of the national number portability database and the routing lookups that direct calls to ported numbers. This applies for as long as your numbers are active, not only at the time of porting. **Regulatory Recovery Fee:** Recovers the cost of complying with federal, state, and local regulatory requirements, such as FCC regulatory fees, caller-ID authentication (STIR/SHAKEN) and robocall mitigation, lawful-intercept (CALEA) compliance, customer data (CPNI) protection, and required regulatory reporting. **Access Recovery Charge:** Recovers the charges NetCarrier pays other carriers to originate, terminate, and interconnect calls with their networks.

E911 Service Fee	**$0.50 per E911 registration, per month**	Registers your numbers and service address in the 911 database so emergency calls route to the correct dispatch center.

3 NetCarrier service fees

Fee	Rate	What it covers
Operations System Support (OSS) Fee	**$6.95 per account, per month**	Recovers the cost of the systems used to provision, monitor, support, and bill your services, including order and number provisioning, network monitoring, E911 address management, and invoicing. Billed as a flat monthly amount and not prorated.
Service Management & Administration (SMA) Fee	**2.5% of Monthly Recurring Charges (calculated before taxes and surcharges)**	Replaces individual Moves, Adds, Changes, and Deletes (MACD) charges. It covers call-flow and auto-attendant updates, feature and configuration changes, adding or removing services, and administrative account updates at no additional per-request charge. **Opt-out:** You may opt out at any time by contacting Account Services. Opted-out accounts are billed $99.00 per non-outage administrative request. Requests to restore service during an outage are never charged.
Broadband Administration Fee	**$7.75 per month**	Applies only to customers for whom NetCarrier rebills third-party broadband service (for example, Comcast or Optimum) and manages that connection.

NetCarrier Service Fees are governed by NetCarrier's General Terms and Conditions of Service, Section 20.1. Rates are current as of October 2026 and are subject to change with notice. FUSF changes quarterly.

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