

Occupation Tax

The **Occupation Tax** is authorized by the Local Tax enabling Act, and is levied on all residents 18 years of age and older. It is based on a person's job title, NOT INCOME. Currently, the tax is levied by Newville Borough.

Cumberland County's Assessment schedule lists approximately 120 titles, each of which has been assigned an assessment value ranging from 0 to 1,000 in increments of 100. The amount of tax is computed by multiplying the tax rate set by the taxing body times the assessment value of the job title. For example, if your job title carries an assessment value of 300, and your municipality has set a tax rate of 15%, your occupation tax amount would be $.15 \times 300$ which equals \$45.

It is the responsibility of the individual taxpayer to ensure that he or she is on the tax rolls. Anyone who fails to file and pay occupation taxes shall be retroactively assessed and may be immediately billed at the applicable penalty, face or discount amount by the appropriate taxing bodies.

The deadline for correction or appeal of one's job title is ninety (90) days from the date of the tax bill.