

## Personal Taxes

The **Per Capita Tax** is a flat tax levied upon each person 18 years of age and over living in the County. It is levied by the townships of East Pennsboro, Hampden, Silver Spring, Upper Mifflin, the Borough of Mechanicsburg and Big Spring, Camp Hill, Shippensburg and West Shore School Districts. As of 1/1/2014 Cumberland County no longer imposes a Per Capita Tax.