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 County most of the Municipalities and Big Spring, Camp Hill, Shippensburg and West Shore School Districts.

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 Lower Frankford Township, Newburg Borough and Newville Borough.
Lemoyne Borough levies a flat $5.00 Occupation Tax.

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 x 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.

Four School Districts in the County, Big Spring, Camp Hill, Shippensburg and West Shore levy a flat tax called a Residency Tax. This tax is either $5.00 or $10.00