

U.S. Aviation Excise Taxes and Fees

TAX / FEE	1972	Jan. 1, 2008	UNIT OF TAXATION
AIRPORT & AIRWAY TRUST FUND (FAA)			
<u>Passenger Flight Segment Tax</u> ^{1a}	---	\$3.50	Domestic Enplanement
<u>Passenger Ticket Tax</u> ^{1a}	8.0%	7.5%	Domestic Airfare
<u>International Departure Tax</u> ²	\$3.00	\$15.40	International Passenger Departure
<u>International Arrival Tax</u> ²	---	\$15.40	International Passenger Arrival
<u>Frequent Flyer Tax</u> ³	---	7.5%	Sale of Frequent Flyer Miles
LOCAL AIRPORT PROJECTS			
<u>Passenger Facility Charge</u>	---	Up to \$4.50	Enplanement at Eligible U.S. Airport
DEPARTMENT OF HOMELAND SECURITY (DHS)			
<u>September 11th Fee</u> ⁵	---	\$2.50	Enplanement at Most U.S. Airports
<u>ASIF</u> ⁶	---	Carrier-Specific	CY2000 U.S. Screening Costs
<u>APHIS Passenger Fee</u> ⁷	---	\$5.00	International Passenger Arrival
<u>APHIS Aircraft Fee</u> ⁷	---	\$70.50	International Aircraft Arrival
<u>CBP User Fee</u> ⁸	---	\$5.50	International Passenger Arrival
<u>Immigration User Fee</u> ⁹	---	\$7.00	International Passenger Arrival
ENVIRONMENTAL PROTECTION AGENCY (EPA) / FAA			
<u>Cargo Waybill Tax</u> ^{1b}	5.0%	6.25%	Waybill for Domestic Freight
<u>Commercial Aviation Jet Fuel Tax</u>	---	4.3¢	Gallons purchased and flown in 50 states
<u>Non-commercial Jet Fuel Tax</u>	7.0¢	21.8¢	Gallons
<u>Non-commercial Gasoline Tax</u>	7.0¢	19.3¢	Gallons
<u>LUST Fuel Tax</u> ⁴	---	0.1¢	Gallons purchased in the USA

1. (a) Applies only to domestic transport or to journeys to Canada or Mexico within 225 miles of the U.S. border
(b) Applies only to flights within the 50 states
Both a and b are prorated on journeys between the mainland United States and Alaska/Hawaii
2. Does not apply to those transiting the United States between two foreign points
3. Applies to the sale, to third parties, of the right to award frequent flyer miles
4. As of 10/1/05, extended to all fuel purchased in the United States
5. Funds TSA at up to \$5 per one-way trip and \$10 per round trip since 2/1/02; suspended 6/1/03-9/30/03
6. Aviation Security Infrastructure Fee; funds TSA since 2/18/02; suspended 6/1/03-9/30/03
7. Funds agricultural quarantine and inspection services conducted by CBP (previously by the U.S. Animal and Plant Health Inspection Service) per 7 CFR 354
8. Funds inspections by U.S. Customs and Border Protection; passengers arriving from Canada, Mexico, U.S. territories and possessions, and adjacent islands are exempt
9. Funds inspections by U.S. Immigration and Customs Enforcement